

GREGORY K. STERN, P.C.

53 West Jackson Boulevard
Suite 1442
Chicago, Illinois 60604

(312)-427-1558

Statement Date: December 29, 2020

Statement No. 1

Account No. Helms.Adm

David Herzog
77 West Washington Street
Suite 1400
Chicago, IL 60602

Page: 1

RE: Administration and Investigation

Interim Statement

Payments received after 12/29/2020 are not included on this statement.

Fees

			Hours	
11/27/2019	GKS	Reviewing Ch 7 Schedules/SFA - Notes re initial document/information request to Debtor	1.00	500.00
	GKS	Draft Motion to Extend Time to File 727 Adversary and Order	0.50	250.00
01/28/2020	GKS	Meeting with DEQ discussing Ch 7 case, assets, liabilities, equity interests, Kingdom Chevrolet/Western Avenue Nissan litigation, debtor's allegations, defendant's denials, possible prior settlement discussions/offer, negotiating purchase of Kingdom Chevrolet/Western Avenue Nissan interests and scheduled meeting	0.50	250.00
02/20/2020	DEQ	Strategy session with Gregory Stern as to current status and immediate action required	0.20	100.00
02/27/2020	DEQ	Email to Trustee Herzog advising of status of negotiations with mortgagee for sale of property and carve out for creditors	0.10	50.00
	GKS	Meeting with DEQ re scheduled meeting with MPomerantz - agenda and areas of inquiry to be discussed - review of Kingdom production - discussions with KBenjamin re debtor's production, need to file 2004 motion to establish deadlines for production, investigation of pending lawsuits and filing of suggestions of bk	0.30	150.00
	DEQ	Meeting with GKS scheduled MPomerantz meeting - agenda, review of Kingdom production, debtor's production, need draft of 2004 motion to establish deadlines for production, investigation of pending lawsuits and filing suggestions of bk	0.30	150.00
03/05/2020	DEQ	Draft list of documents requested to be delivered by Debtor for use in pursuing collection or liquidation of scheduled and unscheduled assets	0.30	150.00
	DEQ	Conference with Trustee Herzog to review deadlock with mortgagee over liquidating school building and recommended means to proceed	0.30	150.00

David Herzog

Page: 2
12/29/2020
Helms-Adm
1

Statement No:

Administration and Investigation

			Hours	
03/06/2020	GKS	Reviewing case docket, Ch 7 schedules - assets, equity interests, causes of action, reinsurance companies, Zephyr 2020, Inc., trusts, tax refunds, debtor's valuations of assets, schedule e debt \$888g, schedule f debt \$5,607,106, Kingdom Chevrolet financials and 2016, 2017 and 2018 tax returns - considering valuation of Kingdom Chevrolet equity interests and litigation	2.30	1,150.00
	GKS	Telephone conference with MCO re debtor's schedules, sfa, valuations, 2004 motion, scope of production	0.20	100.00
03/23/2020	GKS	Reviewing DEQ email re status of business/corporation search of debtor's entities and equity interests	0.10	50.00
	DEQ	Analysis of Debtor's schedules of assets and SOFA to ascertain viable causes of action for Trustee to pursue against third parties and businesses of Debtor that may have value	2.40	1,200.00
	DEQ	Conduct UCC search of Helmstetter and his businesses to ascertain whether any business was not listed on his Schedules and SOFA that may still exist and hold value to the estate	0.40	200.00
	DEQ	Draft memorandum of possible remaining assets or causes of action (other than the Kingdom litigation) which should be investigated as worthwhile pursuing on behalf of the estate and allocating responsibility for such legal actions	0.80	400.00
03/24/2020	GKS	Reviewing DEQ emails re roadmap of areas of T's investigation and suggested assignment of various aspects of investigation to DEQ and MCO	0.20	100.00
	MCO	Telephone conference with DEQ re: investigation of assets and accuracy of Debtor's disclosures in Bk documents.	0.80	380.00
	DEQ	Teleconference with Monica O'Brien to analyze my memorandum of the Debtor's schedules and SOFA as to hidden assets or businesses and allocate responsibilities going forward	0.80	400.00
	DEQ	Draft Memorandum of specific actions to be undertaken by Monica O'Brien and D. Quaid to investigate and pursue hidden assets or businesses of Helmstetter	0.30	150.00
	DEQ	Conduct UCC search of corporate names of Alfa Romeo Chicago; Fiat of Chicago; and Alfa Romeo and Fiat of Chicago as being existing businesses as alleged by Santander's counsel and discover said names are assumed names of the known business of the Debtor, New City Historic Auto Row and therefore not hidden assets	0.50	250.00
03/25/2020	MCO	Review UCC/Judgment search and create list of creditors asserting lien against Debtor and entities in which Debtor may have an interest that were not disclosed in the Chapter 7 case.	0.50	237.50
03/26/2020	DEQ	Teleconference with Trustee Herzog to identify possible hidden assets that are worthy of investigation by Monica O'Brien and myself	0.30	150.00

David Herzog

Page: 3

12/29/2020

Helms-Adm

1

Statement No:

Administration and Investigation

			Hours	
	DEQ	Investigate Debtor's accountant, Terry Gaouette of Greendale, WI as to his experience and background pertaining to alleged malpractice committed by him	0.70	350.00
	DEQ	Investigate background and experience of attorneys handling debtor's defense of Santander lawsuit to assess substance of malpractice action scheduled by Debtor against them	0.50	250.00
03/27/2020	DEQ	Email to Trustee Herzog specifying the necessary actions to capture any refund of the Debtor from the IRS	0.10	50.00
	GKS	Reviewing DEQ email to DH re IRS tax refund	0.10	50.00
03/28/2020	GKS	emails to and from DEQ re IRS tax refund, T seeking turnover of refund from IRS and accountant's involvement in seeking refund	0.10	50.00
04/01/2020	DEQ	Text message to accountant Terry Gaouette requesting advice on obtaining copies of Helmstetter's tax returns and financial documents	0.20	100.00
	DEQ	Email to Debtor's attorney Kevin Benjamin requesting contact information for Debtor's accountant Gaouette to obtain financial documents of Debtor	0.20	100.00
	DEQ	Correspondence to Debtor's accountant Terry Gaouette requesting production of Debtor's tax returns and financial documents	0.20	100.00
	DEQ	Draft document production list for request to Debtor's accountant Terry Gaouette, enumerating tax returns, financials, refunds, liens, correspondence with tax agencies and similar documents for Debtor's business entities	0.40	200.00
04/06/2020	DEQ	Text message to Debtor's accountant Gaouette reiterating documents requested by Trustee per Rule 2004	0.20	100.00
	DEQ	Teleconference with Trustee Herzog re status of requests to Debtor's accountant Gaouette for tax returns	0.20	100.00
04/07/2020	DEQ	Memo to Monica O'Brien coordinating discovery efforts to locate additional assets of Helmstetter	0.20	100.00
04/13/2020	DEQ	Review documents produced by Debtor's attorney K. Benjamin as to re-financing attempts, litigation with Nissan and Ch 11 bankruptcy of New City IND, no disclosure of jewelry or trusts holding stock in Kingdom Chevrolet and Nissan Western Avenue, Monroe Capital terms sheet, sale and leaseback of New City CHI, script to play "An Almost Perfect Murder", expert report of John Ptak in Santander v New City CHI litigation, contract to sell 8500 S. Stewart to 8700 Chatham LLC, email chain of accountant Terry Gaouette involving Ind Ch 11 of New City IND and complaints that Gaouette did accounting work without ever being retained by order to court	2.30	1,150.00
04/15/2020	GKS	Reviewing 4/10/20 docket no. 47 and 48, signature pages for amended schedules - email to KBenjamin re same and ? where were amended schedules	0.10	50.00
	GKS	Review and analyze docket filing no 47 and 48 4/9/20 - amended schedules		

David Herzog

Page: 4

12/29/2020

Helmstetter-Adm

1

Statement No:

Administration and Investigation

			Hours	
		a, b, c (14 pages) d, e and f (54 pages) - email to DEQ and T re same and identifying amendments	0.50	250.00
	DEQ	Review amended schedules filed by Debtor's attorney K. Benjamin for Helmstetter, trying to ascertain what information is new and what is old	0.40	200.00
04/23/2020	GKS	Review and analyze DEQ email to Terry Gaouette, accountant requesting production of tax returns/financial documentation; TG's reply email to DEQ; DEQ's email re TG reply and how to respond, draft email to DEQ re response to TG	0.30	150.00
	DEQ	Comprehensive correspondence to Debtor's accountant Terry Gaouette demanding production of tax returns and financial statements	0.40	200.00
04/24/2020	DEQ	Email to Debtor's accountant, Terry Gaouette seeking to overcome his opposition to providing any documents due to burden of producing all of the documents in his possession, arguing to start small and produce in stages the requested documents	0.30	150.00
04/25/2020	GKS	Review DEQ's email to T Gaouette, d's former accountant, regarding production of d's tax returns and other financial information	0.10	50.00
04/27/2020	DEQ	Receive from Debtor's accountant Terry Gaouette tax returns for 4 years, one tax return for Kingdom and 2018 financial statement of Debtor and analyze same from viewpoints of (i) finding addition assets and (2) ascertaining tax basis for Debtor's 33% stock ownership in Kingdom Chevrolet, finding scant information for both inquiries	0.80	400.00
04/28/2020	DEQ	Review email of Lois West commenting on disclosures found in Debtor's tax returns but additional returns required	0.20	100.00
	DEQ	Email to Lois West, accountant, analyzing her comments of disclosures discovered in Debtor's tax returns and additional efforts to be pursued to finish discovery process	0.10	50.00
05/04/2020	DEQ	Analyze tax returns and financial statement of Helmstetter as produced by attorney K. Benjamin	2.30	1,150.00
05/06/2020	DEQ	Analyze further records of Debtor produced by attorney K. Benjamin pertaining to settlement of suit, litigation with Santander, withdrawal of three sets of attorneys for Helmstetter handling the Santander litigation and failure of Helmstetter's effort to purchase Iowa dealership from bankruptcy	1.20	600.00
05/19/2020	GKS	Telephone conference with Richard Hirsh (RLH) re retention to represent debtor in bk case replacing Benjamin law firm, substituting as attorney, procedure for same, amending schedules, completing production and need for communications with DEQ re same, debtor's completing and bringing current income tax returns, explaining alleged income tax refunds and various claims and causes of action, debtor's intent to objection to Kingdom settlement	0.20	100.00
	DEQ	Second teleconference with Trustee Herzog as to means to intercept any IRS tax refund of Debtor, Helmstetter and the means to accomplish same	0.20	100.00

David Herzog

Statement No:

Administration and Investigation

			Hours	
05/21/2020	DEQ	Review email of Richard Hirsh ("RLH") announcing his entrance into case as new counsel for Helmstetter and asking a laundry list of questions about the status of the case	0.10	50.00
	DEQ	Email to Trustee Herzog reminding to take action to intercept any tax refund(s) of Debtor	0.10	50.00
	DEQ	Email to Trustee Herzog advising of substitution as counsel for Debtor of Richard Hirsh for Kevin Benjamin and probable impact of the change of counsel	0.20	100.00
	DEQ	Email to new attorney R. Hirsh referring to prior attorney K. Benjamin for further documents	0.10	50.00
	DEQ	Email to Trustee Herzog explaining nature of Hirsh's requests for documents produced by Debtor and most likely reason for same	0.20	100.00
05/27/2020	DEQ	Per request of Trustee Herzog, search for involvement of Byline Bank as creditor or party in interest in Helmstetter case and find none	0.30	150.00
	DEQ	Email to Trustee Herzog advising of no listing of Byline Bank as creditor or party in interest in Helmstetter bankruptcy case	0.10	50.00
06/09/2020	GKS	emails with DEQ, MCO re extending 727 bar date	0.20	100.00
06/10/2020	MCO	Email to Debtor's counsel re: agreement to extend time for Trustee to file 727 complaint (.10); Draft Motion to Extend Time to Object to Discharge, Notice and Order (.80)	0.90	427.50
	DEQ	Email to Monica O'Brien requesting her draft of motion to extend 727 deadline as to trustee for 90 days	0.10	50.00
06/11/2020	GKS	Review RLH email to DEQ re debtor's memo re equity interests owned 1) kingdom chevrolet, 2) South Chicago Nissan, 3) New City Historic Auto Row, 4) New City Auto Group and analyze	0.20	100.00
06/16/2020	DEO	Correspondence to Debtor's attorney R. Hirsh sending the UCC Lien search results	0.10	50.00
06/23/2020	GKS	Court - Representation at hearing on T's motion to extend time to file 727 complaint - bar date extended to 9/30/20	0.50	250.00
07/09/2020	MCO	Email and telephone conference with RLH re: discovery issues with document produced by prior attorney and additional documents to be produced by the Debtor.	0.30	142.50
07/27/2020	GKS	Review and analyze DEQ memo re D's settlement in principle with Nissan North America in 523 adversary and need to fu and settlement documents to ensure estate claims are not being released	0.10	50.00
07/29/2020	GKS	Telephone conference with RLH re case status, continuing amendments to schedules, D's settlement in principle with Nissan North America in 523 adversary in doubt, Kingdom settlement and case status and need to fu and settlement documents to ensure estate claims are not being released	0.30	150.00

David Herzog

Page: 6
12/29/2020
Helms-Adm
1

Statement No:

Administration and Investigation

			Hours	
08/17/2020	GKS	Telephone call to RLH to ignore the claim filed by Kingdom and focus on producing documents per 2004 order	0.20	100.00
08/27/2020	GKS	Review and analyze amended schedules and SFA	0.80	400.00
	DEQ	Review newly filed Amended Summary of Assets and Liabilities showing \$59 MM of assets from dubious litigation	0.20	100.00
	DEQ	Review and analyze newly filed Amended SOFA showing no transfers to Childrens and Family Trust and other changes as to realty	0.40	200.00
	DEQ	Analyze newly filed Amended Schedules of 85 pages in length to note the changes made therein by second attorney Hirsh for Debtor as opposed to first attorney Benjamin for Debtor	2.40	1,200.00
09/01/2020	GKS	Telephone call to DH, trustee, to review further action needed in case and pursuit of other causes of action	0.20	100.00
09/02/2020	GKS	Memo to DH, trustee, and DEQ, recommending letting UST object to discharge instead of DH based on overall lack of cooperation received from Debtor and limited estate resources	0.20	100.00
	DEQ	Review court docket to determine whether the US Trustee has extended its time to object under 727 to debtor's discharge as asserted by G. Stern, finding no such entry	0.20	100.00
	DEQ	Teleconference with Monica O'Brien to straighten out facts that only Herzog as Trustee has preserved time to object per 727 to Debtor's discharge and not the US Trustee, requiring one more extension of time to afford the opportunity for us to receive on 9/4/20 Hirsh's 5,000 pages of documents per the Rule 2004 order, analyze said documents, conduct an oral exam of Helmstetter per Rule 2004 and make a decision of prosecuting or not a 727 objection to Helmstetter's discharge	0.20	100.00
	MCO	Teleconference with DEQ re T's extension of time to file 727 objection to Debtor's discharge, need for additional extension of time to review and analyze 2004 production and conduct oral examination of Helmstetter	0.20	95.00
	DEQ	Email to Trustee Herzog recommending seeking an extension of the 9/30/20 deadline to object per 727 to the Debtor's discharge due to afford the opportunity for us to receive on 9/4/20 Hirsh's 5,000 pages of documents per the Rule 2004 order, analyze said documents, conduct an oral exam of Helmstetter per Rule 2004 and make a decision of prosecuting or not a 727 objection to Helmstetter's discharge	0.20	100.00
09/08/2020	MCO	Email to RH re: filing request for additional extension of time to object to discharge (.10); draft Motion to Extend Time to Object to Discharge, Notice and Order (.50)	0.60	285.00
09/22/2020	MCO	Court - Representation at hearing on T's Motion to Extend Time to Object to Discharge	0.40	190.00
09/29/2020	GKS	Review and analyze RLH 2016(b) disclosure; DEQ email to RLH re		

David Herzog

Statement No:

Administration and Investigation

			Hours	
		Tancredi disclosures and email to DEQ re same	0.10	50.00
10/01/2020	DEQ	Email to Debtor's attorney R. Hirsh demanding filing of Rule 2016 statements of payment of fees, or B2030 forms, whichever Hirsh wants to use, for both Hirsh and Tancredi	0.10	50.00
11/24/2020	GKS	Court - Representation at hearing on T's motion to extend time to file 727 objections	0.30	150.00
		For Current Services Rendered	37.40	18,575.00
<u>Expenses</u>				
11/27/2019		Pacer		7.40
06/23/2020		Court Solutions - Representation at court hearing T's motion to extend 727		70.00
08/11/2020		Postage for Motion to Determine Ownership of Stock (5 @ 1.80) & Motion to Approve Settlement (19 @ .80)		24.20
08/11/2020		Photocopy charges for Motion to Determine Ownership of Stock (5 x 9 @ .10) & Motion to Approve Settlement (24 x 16 @ .10)		42.90
09/01/2020		Court Solutions appearance for DEQ (\$50.00) and GKS (\$50.00) - Court hearing on Motion to Approve Settlement		100.00
09/01/2020		Court Solutions - Representation at court hearing		50.00
09/22/2020		Court Solutions - Representation at court hearing		50.00
09/22/2020		Court Solutions - Representation at court hearing - Motion to Extend Time to Object to Discharge		50.00
09/22/2020		Court Solutions - Representation at court hearing - Motion to Extend Time to Object to Discharge.		50.00
		Total Expenses		444.50
		Total Current Work		19,019.50
		Balance Due		<u>\$19,019.50</u>

GREGORY K. STERN, P.C.

53 West Jackson Boulevard
Suite 1442
Chicago, Illinois 60604

(312)-427-1558

David Herzog
77 West Washington Street
Suite 1400
Chicago, IL 60602

Statement Date: December 29, 2020

Statement No. 1

Account No. Helms.2004

Page: 8

RE: 2004 Production

Interim Statement

Payments received after 12/29/2020 are not included on this statement.

Fees

			Hours	
02/26/2020	DEQ	Teleconference with Debtor's attorney, Kevin Benjamin ("KB"), regarding production of documents requested by Trustee	0.20	100.00
02/27/2020	DEQ	Teleconference with Trustee Herzog to advise of motion for 2004 exam of Debtor to gain records previously demanded	0.10	50.00
03/09/2020	GKS	Reviewing and revising draft of motion for R 2004 production and examination	0.30	150.00
03/10/2020	DEQ	Modify draft of motion for 2004 exam of Debtor to include additional documentation needed	0.40	200.00
03/18/2020	MCO	Court - Representation of Trustee at hearing on Motion for 2004 Examination.	0.70	332.50
	MCO	Letter to Debtor and attorney transmitting Order Authorizing 2004 Examination of the Debtor.	0.10	47.50
04/07/2020	GKS	Reviewing email from debtor's attorney, KB, re status of debtor's production of documents and requesting an additional week to produce	0.10	50.00
	DEQ	Review email of Debtor's attorney Benjamin requesting extension of time to deliver documents per Rule 2004 order	0.10	50.00
	DEQ	Responsive email to Debtor's attorney Benjamin granting extension of time for his delivery of Rule 2004 documents on conditions that he immediately disclose contact information from Debtor's accountant, Gaouette, and deliver documents in installments as become available	0.20	100.00
04/08/2020	DEQ	Review email of Debtor's attorney K. Benjamin accepting my conditions for our agreement to extend his time to produce R 2004 documents and disclosing contact information of Debtor's accountant Gaouette	0.10	50.00

David Herzog

Statement No:

2004 Production

			Hours	
	DEQ	Email to Debtor's attorney K. Benjamin granting extension as he requested to produce R 2004 documents	0.10	50.00
	DEQ	Search for contact means with Debtor's accountant Terry Gaouette using new contact information provided by Debtor's attorney K. Benjamin	0.30	150.00
	MCO	Telephone conference with DEQ re: status of Debtor's production of documents pursuant to 2004 request and procedure if no response (.20); review Debtor's attorney request for extension to comply and email to DEQ re: same. (.10).	0.30	142.50
04/13/2020	DEQ	Email to Debtor's attorney pressing for production of R. 2004 documents	0.10	50.00
05/21/2020	DEQ	Email to Richard Hirsh summarizing non-compliance of Debtor with Rule 2004 order and need for examination of Helmstetter	0.30	150.00
	DEQ	Review email of Richard Hirsh requesting copy of Rule 2004 order, list of documents to be produced and documents previously produced by attorney Benjamin	0.10	50.00
05/29/2020	DEQ	Draft comprehensive list of documents demanded from new attorney Richard Hirsh for Debtor	0.70	350.00
	DEQ	Review email of Debtor's attorney R. Hirsh estimating time to gather documents per my list	0.10	50.00
05/31/2020	DEQ	Email to attorney R. Hirsh for Debtor specifying the priority of documents pertaining to (i) the Family and Children's trusts and transfer of Kingdom stock and (ii) tax returns	0.10	50.00
	DEQ	Review email of R. Hirsh as to his timing for gathering my priority documents	0.10	50.00
06/01/2020	DEQ	Email to new attorney Richard Hirsh for Debtor demanding production of documents pertaining to the purported Family Trust and Children's Trust as supposed transferees of the Kingdom stock and any documents pertaining to the transfer of the stock into those trusts	0.20	100.00
	DEQ	Teleconference with Debtor's attorney R. Hirsh to negotiate procedures for sending the 2004 documents and the issues of privilege and confidentiality	0.30	150.00
06/04/2020	DEQ	Email to Debtor's attorney R. Hirsh requesting yet again production of the documents showing the transfer of Helmstetter's stock in Kingdom as alleged in the Schedules of the Debtor in order to determine who is the owner of the Kingdom stock between Helmstetter and the Family and Children's trusts that he created in February 2019	0.20	100.00
07/08/2020	DEQ	Email to Trustee Herzog advising that Hirsh asserts that Debtor failed to file a 2019 return due to lack of 1099 and k-1s from Kingdom and therefore, no refunds are due	0.10	50.00
	DEQ	Teleconference with attorney R. Hirsh for Debtor to ask when 2019 tax return will be filed as Hirsh asserts it has not been filed to date	0.20	100.00

David Herzog

Page: 10
12/29/2020
Helms-2004
1

Statement No:

2004 Production

			Hours	
	DEQ	Review Debtor's 2012 tax return received from attorney R. Hirsh	0.20	100.00
07/09/2020	GKS	Memo to DEQ to use trustee's accountant, Lois West, to review tax returns to search for assets and possible fraud	0.20	100.00
07/10/2020	DEQ	Consultation with Monica O'Brien to coordinate organization and analysis of documents being produced by Debtor thru attorney Hirsh per 2004 order	0.30	150.00
07/13/2020	DEQ	Review email of attorney R. Hirsh with stock certificate of Helmstetter in South Chicago Nissan	0.10	50.00
07/14/2020	DEQ	Email to attorney R. Hirsh for Debtor asking for explanation of R/E tax and interest deductions on 2018 tax return of Helmstetter to determine if unscheduled real estate exists	0.20	100.00
	DEQ	Review Hirsh's response from Helmstetter that there was no second parcel of real property despite 2018 tax return taking deductions for real estate taxes from two parcels	0.10	50.00
	DEQ	Email to attorney R. Hirsh demanding explanation of second parcel of realty that generated a second deduction of real estate taxes	0.20	100.00
07/31/2020	DEQ	Review email of attorney R. Hirsh for Debtor advising that (i) the settlement with Nissan fell through and litigation will continue in the Adversary; (ii) he is working to amend the schedules but requires more time to properly complete same; (iii) that the 2004 examination of Helmstetter should be done electronically	0.10	50.00
	DEQ	Teleconference with attorney R. Hirsh for Debtor to negotiate terms of updating his progress in amending the schedules and his litigation with Nissan, as well as the time, place and means of conducting the 2004 examination of the Debtor	0.30	150.00
	DEQ	Email to Trustee Herzog summarizing procedural agreements reached with Debtor's attorney R. Hirsh as to being updated on litigation with Nissan in Adversary, progress in amending the schedules as a prerequisite to examining the Debtor, and the time, place and terms of conducting the 2004 examination of the Debtor	0.20	100.00
	GKS	Telephone call with D. Herzog to decide on best procedure to force Hirsh to give up the necessary documents and finish amending the schedules	0.20	100.00
08/02/2020	DEQ	Comprehensive email to attorney R. Hirsh for Debtor propounding 8 questions concerning Zephyr 2020 Inc. as the transferee of Helmstetter's stock in Kingdom and Western Avenue Nissan, as to reason for its creation, ownership of same beyond Helmstetter, managers and documents per Rule 2004 evidencing transfer of stock to it	0.50	250.00
	DEQ	Email to attorney R. Hirsh for Debtor asking 12 questions about other corporate and business entities discovered in searches as to whether Helmstetter owns any interest in same or ever did	0.30	150.00
08/03/2020	DEQ	Teleconference with R. Hirsh, attorney for Debtor, pressing for information on Zephyr 2020 and whether there are owners of same other than		

David Herzog

Page 11
12/29/2020
Helms-2004
1

Statement No:

2004 Production

			Hours	
	Helmstetter		0.20	100.00
	GKS Telephone call to RH for Debtor pressing to docs that he owes to us and reasons why they haven't been forthcoming		0.30	150.00
08/04/2020	DEQ Review email of attorney R. Hirsh for Debtor proposing to conduct Helmstetter's 2004 exam electronically due to his residence in Florida and on a Friday or Saturday to avoid scheduling conflicts with Debtor's new employment		0.10	50.00
	DEQ Email to attorney R. Hirsh for Debtor agreeing to Friday or Saturday exam of Helmstetter but pressing for filing of amended schedules to serve as basis of examination		0.10	50.00
	DEQ Teleconference with Trustee pertaining to when and how to conduct 2004 examination of Helmstetter		0.20	100.00
	DEQ Review Hirsh's email as to timing of filing of amended schedules being "soon"		0.10	50.00
08/06/2020	DEQ Teleconference with R. Hirsh, attorney for Debtor, pushing for return of signed Agreed Order as revised to support settlement motion		0.30	150.00
	DEQ Review stock documents pertaining to Zephyr 2020 and holders of its stock sent by attorney R. Hirsh for Debtor, showing 2% owned by a trust that Helmstetter controls but with Zephyr appearing to own no assets and especially none of the stock of Kingdom and Western Avenue Nissan		0.50	250.00
	DEQ Teleconference with attorney R. Hirsh for Debtor to press him for any documents evidencing a transfer of Helmstetter's stock in Kingdom or Western Avenue Nissan to Zephyr 2020		0.20	100.00
	GKS Memo to DEQ as to what is importance of whether Debtor owns more than 33% of stock in Kingdom or whether he does or does not own Western Avenue stock, as all are transferred to Ruscitti in the settlement agreement		0.20	100.00
08/12/2020	DEQ Teleconference with attorney R. Hirsh for Debtor to press for his intended amendments to schedules, press for production of his estimated 5,000 pages of additional documents from Debtor per the 2004 order and demand explanation of the other companies that a corporate search revealed to be owned by a person with the name of Michael Helmstetter		0.30	150.00
08/13/2020	DEQ Review email of attorney R. Hirsh for Debtor promising production of 2004 documents "soon"		0.10	50.00
	DEQ Teleconference with attorney R. Hirsh for Debtor to continue to negotiate terms of oral examination per Rule 2004 of Helmstetter in Florida as to (i) Helmstetter returning to Chicago or not, (ii) use of zoom or telephonic means, (iii) reservation of signature or waiver and (iv) expenses of procedure		0.30	150.00
08/18/2020	DEQ Email to Debtor attorney R. Hirsh demanding commitment of deadlines for production of (i) amended schedules, (ii) 5,000 documents per 2004 order and (iii) explanation of Debtor's connection if any to other businesses			

David Herzog

Page: 12
12/29/2020
Helms-2004
1

Statement No:

2004 Production

		Hours	
	discovered in internet search	0.10	50.00
	DEQ Email to Debtor's attorney R. Hirsh demanding explanation of Debtor's connection to realty situated at 8500 S. Stewart, Chicago, that was used as collateral for Debtor's loan to start his businesses	0.20	100.00
	DEQ Email to Debtor's attorney R. Hirsh asking for documents or information to explain the Debtor's grant of a security interest to Adrienne Berke on "causes of action of Michael Helmstetter"	0.10	50.00
	DEQ Teleconference with Debtor's attorney R. Hirsh to (i) disclaim ownership of Debtor in 8500 S. Stewart Chicago realty, (ii) advise of production of documents "soon" and (iii) consider procedures for conduction oral examination of Debtor in Florida	0.30	150.00
	GKS Email to DEQ asking what importance is 8500 Stewart as never having been mentioned before	0.10	50.00
08/21/2020	DEQ Extended teleconference with attorney Richard Hirsh for Debtor to (i) learn of his imminent filing of amended schedules for Helmstetter, (ii) learn that Hirsh's document production will be received next week, (iii) agree on terms of the oral examination of Helmstetter and (iv) demand evidence of ownership of the Florida residence of the Debtor	0.50	250.00
	DEQ Email to attorney R. Hirsh for Debtor memorializing conversation as to timing of filing amendments to schedules, produce documents per Rule 2004 order and terms of oral examination of Debtor	0.20	100.00
08/24/2020	DEQ Check court docket for amended schedules and SOFA that Debtor's attorney R. Hirsh promised to file by now, finding none	0.10	50.00
	DEQ Email to Debtor's attorney R. Hirsh demanding prompt filing of his amended schedules	0.10	50.00
	GKS Conference with DEQ to decide on means of deposing debtor in Florida for 2004 exam but emphasizing need to get all the 2004 docs first	0.20	100.00
08/26/2020	DEQ Teleconference with Attorney Hirsh for Debtor pressing for Amended Schedules and production of Rule 2004 documents, negotiating timing and conditions for same	0.30	150.00
08/27/2020	DEQ Review email of attorney R. Hirsh sending Debtor's narrative explanation of his relationship (or no relationship) to other corporations that we found on a search, and the status of said businesses, with comparison to the information contained in the corporate searches	0.30	150.00
08/31/2020	MCQ Email and telephone conference with RH re: discovery and proposal for transmitting documents in an organized fashion.	0.30	142.50
09/02/2020	DEQ Teleconference with Debtor's attorney R. Hirsh to verify Hirsh will deliver the Rule 2004 documents tomorrow and set the terms of the Debtor's oral examination	0.30	150.00
09/05/2020	GKS Telephone conference with RLH re status and timing of production	0.10	50.00

David Herzog

Page: 13
12/29/2020
Helms-2004
1

2004 Production

Statement No:

				Hours	
09/06/2020	GKS	Telephone conference with DEQ re status of and review production, discussions with RLH re same, and disposition of causes of action	0.20	100.00	
09/16/2020	DEQ	Teleconference with Monica O'Brien to review the identity of the 2004 documents provided by Hirsh for Debtor (being very few) and the absence of producing the vast majority of the required documents	0.30	150.00	
09/22/2020	DEQ	Audit the production of documents received from attorney Hirsh per the Rule 2004 order, finding a few provided but more outstanding	0.30	150.00	
	DEQ	Email to attorney Hirsh demanding expedited production of the remaining documents required by the Rule 2004 order	0.10	50.00	
	DEQ	Review email of attorney Hirsh promising production "soon" of remaining Rule 2004 documents	0.10	50.00	
	DEQ	Teleconference with attorney Hirsh for Debtor regarding details of his difficulties in delivering the remaining documents and the efforts he is currently employing to break the log jam	0.30	150.00	
09/25/2020	MCO	Organize and begin review of documents from Debtor.	2.00	950.00	
10/14/2020	MCO	Cursory review of bank statements and email to RH re: missing documents.	0.30	142.50	
10/15/2020	DEQ	Teleconference with Debtor's attorney R. Hirsh to review completeness of his Rule 2004 document production and address proceed for missing documents	0.30	150.00	
	DEQ	Teleconference with Debtor's attorney R. Hirsh to agree or try to agree on completing production of Rule 2004 documents and terms of oral examination of Debtor	0.40	200.00	
10/16/2020	MCO	Review bank statements and tax returns of Debtor, certain tax returns incomplete.	1.00	475.00	
11/02/2020	DEQ	Review of recently produced documents by Debtor's attorney R. Hirsh per Rule 2004 Order to determine (i) missing or incomplete production, (ii) suggestions of financial irregularities and hidden assets, (iii) additional areas requiring examination and (iv) need for additional measures to require additional production of documents	0.60	300.00	
	MCO	Meeting with DEQ re: Debtor's production of documents, review of bank statements and tax returns.	0.50	237.50	
11/03/2020	DEQ	Review correspondence of Debtor's attorney R. Hirsh questioning need to supply financial documents of businesses owned by Debtor and whether Hirsh has the authority to subpoena bank records to comply with Rule 2004 order	0.10	50.00	
	DEQ	Memo to Monica O'Brien opining she must advise Hirsh that he must produce financial documents pertaining to Debtor's business in order to allow Trustee to determine the value of Debtor's ownership interests in said businesses for sale purposes and Rule 2004 allow Hirsh to subpoena bank			

David Herzog

Page: 14

12/29/2020

Helms-2004

Statement No:

1

2004 Production

		records as part of "financial condition" and assets of Debtor	Hours 0.30	150.00
	DEQ	Analyze Debtor's 2019 tax return as to (i) income and its sources, (ii) existence of a refund for estate, with none showing despite excess of losses over income, (iii) assets sold that produced capital gains and (iv) unexplained "adjustments" to income	0.80	400.00
	DEQ	Correspondence to Trustee Herzog and accountant Lois West sending Debtor's 2019 tax return with questions as to existence of refund and sale of capital assets	0.50	250.00
11/09/2020	DEQ	Research county of Debtor's residence in State of Florida to ascertain location of Rule 2004 examination and court for enforcement of Debtor's attendance	0.40	200.00
11/12/2020	DEQ	Review amended SOFA filed by attorney R. Hirsh to interpret the new information revealed on same	0.30	150.00
11/19/2020	MCO	Review email with narrative and additional documents.	0.30	142.50
11/24/2020	DEQ	Teleconference with Monica O'Brien to confirm the extent that the Debtor has not yet delivered all documents required by the Rule 2004 order and to identify the outstanding documents	0.20	100.00
	DEQ	Correspondence to Debtor's attorney R. Hirsh detailing missing documents	0.10	50.00
12/16/2020	DEQ	Search for court reporter in Tampa area to conduct Rule 2004 exam of Helmstetter	0.40	200.00
12/21/2020	DEQ	Analyze Debtor's documents produced per Rule 2004 order consisting of four bank account statements for 12 months, pleadings in Santander and New City bankruptcy cases, financial statements of debtor from 2017, 2018, financial statements of his various businesses	3.70	1,850.00
12/22/2020	MCO	Email to and from DD re: details for participating in 2004 examination and possible areas for questioning.	0.20	95.00
	DEQ	Review additional Rule 2004 documents pertaining to Debtor's businesses produced by R. Hirsh	1.10	550.00
	DEQ	Correspondence to attorney Debbie Devassy for Santander regarding questions for Helmstetter at his Rule 2004 examination of areas that she believes will be productive in discovering additional assets	0.30	150.00
12/23/2020	DEQ	Email to Debtor's attorney R. Hirsh to confirm Helmstetter's appearance at zoom examination in Tampa on 12/29/20 and advising him of identity of exhibits	0.10	50.00
	DEQ	Email to Tampa court reporter for Helmstetter examination as to procedures and sending exhibits via separate email to avoid holiday crush of FedEx	0.20	100.00
	DEQ	Review additional Rule 2004 documents produced by attorney R. Hirsh for Debtor pertaining to bank accounts of the Debtor from 2015-2018	1.40	700.00

David Herzog

Page: 15
12/29/2020
Helms-2004
1

Statement No:

2004 Production

		Hours	
	DEQ Email to Reporters on Madison in Tampa FL with copies to counsel seeking Zoom instructions, for purpose of Reporter sending instructions to (1) Trustee Herzog, (2) attorney D. Devassy for Santander, (3) attorney Tatelbaum for Nissan and (4) attorney D. Hefter for a creditor, Merz	0.30	150.00
	DEQ Teleconference with attorney R. Hirsh for Debtor regarding Zoom instructions and limits on questioning by creditors' counsel at examination and terms of examination	0.30	150.00
	DEQ Second teleconference with attorney R. Hirsh for Debtor protesting need for Helmstetter to personally appear at court reporters office and insist upon same	0.10	50.00
	DEQ Finish review of Rule 2004 financial documents of Debtor produced by attorney R. Hirsh concerning tax returns, financial statements and litigation	1.60	800.00
	DEQ Gather exhibits to Helmstetter examination for transmittal to Tampa court reporter	0.50	250.00
	DEQ Email transmission of exhibits to court reporter in Tampa, Trustee, and attorneys Devassy, Tatelbaum and Hefter with instructions for conducting examination	0.30	150.00
12/28/2020	DEQ Teleconference with Reporters on Madison in Tampa to verify that all actions necessary for tomorrow's 2004 oral examination of the Debtor have been taken	0.20	93.00
	DEQ Extended teleconference with attorney D. Devassy for Santander to offer questions to be posed to Helmstetter during tomorrow's 2004 oral examination	0.60	279.00
	DEQ Outline questions for oral examination of M. Helmstetter per Rule 2004 order	4.20	1,953.00
12/29/2020	DEQ Conduct oral examination of Michael Helmstetter per the Rule 2004 order	4.60	2,139.00
	DEQ Correspondence to Trustee Herzog reporting the results of the oral examination per Rule 2004 of Michael Helmstetter	0.20	93.00
	For Current Services Rendered	44.20	21,614.50
	Total Current Work		21,614.50
	Balance Due		<u>\$21,614.50</u>

GREGORY K. STERN, P.C.

53 West Jackson Boulevard
Suite 1442
Chicago, Illinois 60604

(312)-427-1558

David Herzog
77 West Washington Street
Suite 1400
Chicago, IL 60602

Statement Date: December 29, 2020

Statement No. 1

Account No. Helms.Claim

Page: 16

RE: Claims

Interim Statement

Payments received after 12/29/2020 are not included on this statement.

Fees

			Hours	
03/17/2020	DEQ	Review Pomerantz's hourly bill of \$54,625 for services rendered in litigation against Kingdom in circuit court to determine economic viability of continuing that litigation with his firm	0.30	150.00
04/06/2020	DEQ	Review newly filed proof of claim of Debtor's ex-wife disclosing that Debtor claims right to Kingdom stock over ex-wife	0.40	200.00
05/18/2020	GKS	Review and analyze USBC POC bar date notice - 8/14/20 bar date for all claims	0.10	50.00
	GKS	Review and analyze Nissan POC 2 and Addendum	0.20	100.00
	GKS	Telephone conference with MCO and RSS re USBC POC bar date notice reflecting same bar date for all claims is incorrect - MCO to investigate	0.10	50.00
05/28/2020	GKS	Review and analyze BOA POC 3 and attachment	0.10	50.00
06/07/2020	GKS	Review and analyze JP Morgan Chase POC(s) 4 and 5 \$43,293.22 and \$13,875.62	0.20	100.00
06/16/2020	DEQ	Review Secured POC filed by litigation counsel, Michael Pomerantz to analyze time sheets and note the Attorney's Lien letter sent to Kingdom and Ruscitti	0.30	150.00
	DEQ	Email to Trustee Herzog Advising that Pomerantz filed a Secured POC and has a Notice of Attorney's Lien included among the attachments	0.20	100.00
	DEQ	Research elements of a valid Attorney's charging lien as against third parties, noting the lien must be served on the opposing party and done so prior to the charging attorney being discharged	0.40	200.00
06/29/2020	GKS	Review and analyze IRS poc 7 \$317,217.73 priority 2015 - 2018 1040 taxes, 2016 and 2017 estimated - \$21,123.14 unsecured	0.20	100.00

David Herzog

Statement No:

Claims

			Hours	
07/13/2020	GKS	Reviewing and analyze IDOR POC 8 - sales tax, POC 9 employee withholding taxes, POC 10 income tax	0.30	150.00
07/16/2020	GKS	Reviewing and analyze POC 11	0.10	50.00
07/20/2020	GKS	Reviewing Santander POC 12 \$5,028,740.47 and attachments	0.50	250.00
	DEQ	Review proof of claim filed by Santander in sum of \$5,028,000 but filed as unsecured and not entitled to priority based on Helmstetter's guaranty, noting lack of any 523 adversary filed by Santander	0.20	100.00
	DEQ	Email to Trustee Herzog advising of Santander filing an unsecured proof of claim based on the guaranty of Helmstetter of the New City floor-planning deal but no 523 dischargeability complaint	0.20	100.00
07/24/2020	GKS	Review and analyze Department Store National Bank Office conference with 14 - \$5,712.07	0.10	50.00
07/27/2020	GKS	Review and analyze Citi POC 13 - \$16,978.70	0.10	50.00
08/05/2020	GKS	Review and analyze County Mayo Corp POC 17 - \$294,520.07 and lease	0.20	100.00
08/11/2020	GKS	Review and analyze Citi POC 15 - \$16,666.23	0.10	50.00
08/17/2020	DEQ	Review proof of claim #22 of Franklin Perry & Willis d/b/a World Business Lenders for \$1,383,983 as secured on realty located at 8500 S. Stewart without indication of whether Helmstetter owned the property or not	0.30	150.00
	DEQ	Review Claim #23 of Western Ave Nissan, Ruscitti and Kingdom Chevrolet for \$1,383,596 for wrongful acts at Kingdom and fraud	0.30	150.00
	DEQ	Analyze claim #21 of Oceantime for \$1,776,379 as unsecured notwithstanding provision of promissory note stating a security interest in stock of Helmstetter in New City CHI	0.30	150.00
	DEQ	Review Proof of Claim #20 of Beitta Berke for \$1,873,550 as unsecured based on guaranty of Helmstetter for loan to New City CHI and with a security interest in Helmstetter's stock in New City CHI	0.20	100.00
	DEQ	Analyze proof of claim #19 of Adrienne Berke for \$2,202,366 as unsecured for loans to New City CHI with 20% interest rate and secured by lien on (i) assets of New City, (ii) stock of all owners of New City and (iii) causes of action of Michael Helmstetter	0.40	200.00
	DEQ	Review Proof of Claim # 18 of Lessmeister & Samad for \$59,550 for legal expense in defending New City CHI Helmstetter in Santander suit	0.20	100.00
	DEQ	Review Proof of Claim # 16 of Landlord 2401 S. Michigan Building for \$1,105,657 for guaranty of rent under lease of New City CHI, as secured by \$25,000 deposit from New City	0.40	200.00
	GKS	Review and analyze DEQ emails re POC bar date, POC(s) filed by Bonita Berke, Adrinne Berk and Oceantime, and status of Kingdom settlement	0.10	50.00

David Herzog

Statement No:

Claims

			Hours	
	GKS	Telephone conference with DEQ re Office conference with(s) filed by C Johnson, zoom 2004 examination, mechanics of examination	0.10	50.00
08/24/2020	DEQ	Review email of litigation attorney M. Pomerantz asking for payment of his attorney's lien claim ASAP after settlement	0.10	50.00
	DEQ	Email to litigation attorney M. Pomerantz denying request for payment of his attorney's lien payment ASAP, insisting upon accounting of the validity of his alleged secured claim and his computation of the fee secured by his alleged lien	0.20	100.00
	DEQ	Review email of Trustee Herzog demanding an accounting of Pomerantz's alleged secured claim prior to any payment	0.10	50.00
	DEQ	Email to Trustee Herzog advising that in addition to Pomerantz providing an accounting of his attorneys fees for the Kingdom litigation, he needs to prove the propriety of his retention in light of the pending disqualification proceeding based on his conflict of interest in that suit	0.20	100.00
08/26/2020	GKS	Review and analyze Rosebud Farms memorandum decision 8/25/2020 re attorneys lien act	0.30	150.00
	GKS	emails to and from DEQ re Rosebuds Farm analysis and attorneys lien asserted by Pomerantz	0.20	100.00
09/17/2020	DEQ	Review email of attorney R. Hirsh for Debtor complaining of large Proof of Claim filed by Western - Kingdom - Ruscitti for in excess of \$1,300,000	0.10	50.00
09/18/2020	DEQ	Analyze late filed claim of M. Merz as to merits of claim and whether any basis exists for allowing claim filed after the bar date	0.40	200.00
	DEQ	Review schedules and certificates of mailing notices of 341 meeting and bar date for evidence of notice given to creditor M. Merz who filed a late claim and find no evidence of such notice being given	0.50	250.00
	DEQ	Correspondence to Trustee Herzog advising that M. Merz filed a claim after the bar date but there is no evidence that he had been given notice of the filing of the bankruptcy case or the bar date for filing claims	0.20	100.00
	DEQ	Correspondence to Gregory Stern responding to his message about late claim filed by creditor Merz who didn't receive notice and advising of probability that his claim is timely due to the lack of notice	0.20	100.00
	DEQ	Email to attorney Hirsh for Helmstetter asking why Merz was neither scheduled as a creditor nor given notice of the bar date or any of Hirsh's motions	0.20	100.00
	GKS	Review and analyze Merz POC, late claim - emails to and from DEQ re same, ?g whether Merz was scheduled creditor, etc	0.30	150.00
	GKS	Review and analyze Monte Merz POC 24 and attachments, note, security agreement and guaranty, Merz attorney Notice - email to DEQ re same	0.30	150.00

David Herzog

Page: 19
12/29/2020
Helms-Claim
1

Claims

Statement No:

		Hours	
09/21/2020	DEQ Email to attorney R. Hirsch asking if Helmstetter has knowledge as to landlord claims of County Mayo and 2401 S. Michigan Ave as to whether those properties have been rented, therefore cutting off the amount of rent due in the claims	0.10	50.00
	DEQ Review Hirsh's non-responsive reply as to re-renting the 2401 S. Michigan and County Mayo properties	0.10	50.00
	DEQ Email to attorney Hirsh for Debtor re-asking if his client has knowledge of re-renting of premises of County Mayo and 2401 S. Michigan even if Hirsh lacks such knowledge	0.10	50.00
	DEQ Investigate schedules of Debtor as to information of re-renting premises of County Mayo and 2401 S. Michigan as Hirsh said would be contained therein and find no such information	0.30	150.00
	DEQ Email to Hirsh reporting that his schedules contain no information on re-renting the premises of 2401 S. Michigan and County Mayo and demanding that he determine what information Mr. Helmstetter knows	0.10	50.00
	For Current Services Rendered	10.60	5,300.00
	Total Current Work		5,300.00
	Balance Due		<u>\$5,300.00</u>

GREGORY K. STERN, P.C.

53 West Jackson Boulevard
Suite 1442
Chicago, Illinois 60604

(312)-427-1558

David Herzog
77 West Washington Street
Suite 1400
Chicago, IL 60602

Statement Date: December 29, 2020

Statement No. 1

Account No. Helms.King

Page: 20

RE: Ruscitti/Kingston Litigation and Settlement

Interim Statement

Payments received after 12/29/2020 are not included on this statement.

Fees

			Hours	
01/08/2020	GKS	Telephone conference with Harold Israel and Jamie Burns representing Western Avenue Nissan - pending litigation and scheduling appointment to discuss matter - requested copy of pleadings prior to meeting	0.10	50.00
01/15/2020	GKS	Reviewing Christian Lutz re Ruscitti Helstetter claims/counterclaims and scheduling meeting to discuss - Reply email to CL re meeting	0.20	100.00
01/28/2020	GKS	Reviewing email from C Lutz and attachments - Helmstetter's Third Amended Complaint, Defendants' Answer, Affirmative Defenses and Counterclaim - Defendants' Motion to Dismiss Count 1 - Helmstetter Answer to Counterclaim	1.50	750.00
	GKS	Telephone conference with Bryan King at Brown, Udell, Pomerantz re representation of debtor in Kingdom Chevrolet/Western Avenue Nissan lawsuit, case status, attorneys retention agreement, continuing representation and settlement discussions	0.20	100.00
	GKS	Internet investigation of Kingdom Chevrolet and Western Avenue Nissan websites	0.30	150.00
	GKS	Reviewing C Lutz email and case summary - reply email to CL re same and settlement discussions & offers	0.20	100.00
01/29/2020	GKS	Meeting with DH regarding Kingdom Chevrolet and South Western Nissan, D's claimed ownership interest	0.20	100.00
	GKS	Meeting with DH, Harold Israel and Gary Blackman discussing Kingdom Chevrolet/Western Avenue Nissan litigation, debtor's ownership claims, facts of case, reinsurance companies, settlement discussions and T's demand to settle all matters	1.20	600.00
	DEQ	Draft settlement outline with Kingdom Chevrolet discussions	0.60	300.00

David Herzog

Page: 21
12/29/2020
Helms-King
1

Ruscitti/Kingston Litigation and Settlement

Statement No:

			Hours	
01/31/2020	GKS	Reviewing email from G Blackman re Kingdom Chevrolet and settlement discussions and counter-offer	0.10	50.00
02/03/2020	GKS	Reply email to GBlackman re settlement counter-offer, settlement negotiations, T's need for further investigation and request for documents - email to T re GB email and counteroffer	0.40	200.00
	GKS	Meeting with DEQ re status of discussions with Kingdom Chevrolet attorneys, awaiting production of financials, investigation of other assets, causes of action, requesting production from debtor of documents and information relating to assets and causes of action	0.20	100.00
02/04/2020	GKS	Reviewing email from GBlackman re client's counteroffer and status of settlement negotiations - Reply email to GB re same	0.10	50.00
02/10/2020	DEQ	Analyze Kingdom documents to evaluate merits and value of suit for the estate	2.40	1,200.00
02/12/2020	GKS	Reviewing draft of non-disclosure- notes re same	0.20	100.00
02/13/2020	GKS	Meeting with DEQ re non disclosure agreement, paragraph 6 and review of same	0.10	50.00
	DEQ	Analyze Confidentiality Agreement prepared by attorney Lutz for Kingdom and note deficiencies requiring modifications of same	0.30	150.00
	DEQ	Draft track changes to Lutz's draft of a confidentiality agreement for receiving documents to evaluate the settlement negotiations	0.60	300.00
	DEQ	Email to attorney Lutz for Kingdom transmitting our version of the NDA and specifying the relevant time table for completing same	0.20	100.00
02/18/2020	DEQ	Email to attorney Lutz to move forward my revisions to her draft of the NDA draft	0.10	50.00
	DEQ	Review Lutz's email accepting all my changes to NDA	0.10	50.00
	DEQ	Email execution copy of NDA re Kingdom Chevrolet to Trustee Herzog for signature and delivery to attorney Lutz	0.20	100.00
	DEQ	Teleconference with Trustee Herzog to analyze NDA with Kingdom Chevrolet before his signing and delivery to attorney Lutz	0.10	50.00
	GKS	Telephone conference with Bryan King at 312 475 9900 re response to GKS prior inquiry re 1) review of case file, 2) review of retainer agreement, 3) representation of Trustee in Kingdom chevrolet case	0.10	50.00
02/20/2020	DEQ	Review Herzog's comments regarding strategy for settling Kingdom suit	0.30	150.00
	GKS	Meeting with DEQ and RSS re communicating with Michael Pomerantz re status of kingdom chevrolet suit, MP retainer agreement and representation, interest in continuing representation and scheduling inspection of case files, failure of debtor's attorney to respond to request for documents, continuing efforts to communicate with attorney, preparation of		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		motion for 2004 examination and production, beginning review of kingdom chevrolet production	0.30	150.00
	DEQ	Review Kingdom document production	0.30	150.00
02/21/2020	DEQ	Email to attorney M. Pomerantz, litigation counsel for Helmstetter against Kingdom Chevrolet, specifying immediate need for meeting to evaluate suit and copies of pleadings	0.20	100.00
02/24/2020	GKS	email to DEQ re scheduling meeting to review Kingdom Chevrolet litigation files, areas of inquiry including status of pending case, value of case, MP representation and possible retention to represent Trustee in continuing case, previous settlement discussions and pending motion to disqualify attorneys	0.20	100.00
	GKS	Telephone conference with Michael Pomerantz re representation of Ch 7 Trustee, scheduling meeting to review Kingdom Chevrolet litigation files, discuss pending case, value of case, MP representation and possible retention to represent Trustee in continuing case	0.20	100.00
	GKS	email to MP and DEQ re scheduled meeting on 2/25 at noon	0.10	50.00
02/25/2020	DEQ	Receive and review message of litigation counsel M. Pomerantz in the Kingdom Chevrolet litigation canceling today's meeting and suggesting alternative dates	0.10	50.00
	DEQ	Email to attorney M. Pomerantz firming up meeting for 2/28/20 at 12:30 pm at his office and asking for copies of specific documents and pleadings	0.10	50.00
02/27/2020	DEQ	Search for and review all available materials pertaining to Debtor's disputed ownership interest in the Western Avenue Nissan dealership to value Debtor's lawsuit against majority owners for ousting him from management and ownership	1.30	650.00
	DEQ	Summary email to Trustee Herzog advising of results of valuation attempt of Western Avenue Nissan from available financial materials and documents	0.30	150.00
02/28/2020	DEQ	Review chain of communications with attorney Lutz for Kingdom as to NDA draft, with no response from her	0.10	50.00
	DEQ	Analyze documents produced by attorney Lutz for Kingdom defendants consisting of tax returns and real estate documents	1.20	600.00
	GKS	Reviewing DEQ emails re meeting with MPomerantz and suggested valuation of pending litigation claims against Kingdom Chevrolet and Nissan dealership	0.20	100.00
03/01/2020	GKS	Reviewing DEQ's email re Pomerantz meeting and email to DEQ re same, copying and review of Pomerantz files, evidence, Pomerantz fee proposal, and settlement possibilities	0.30	150.00
03/02/2020	DEQ	Review Trustee Herzog email on value of suit against Kingdom and directions to pursue discovery	0.10	50.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Email to Trustee Herzog and G. Stern recommending employment of Debtor's litigation counsel Counsel on a contingent fee and noticing same to Kingdom's counsel to stop low ball negotiations	0.20	100.00
	GKS Reviewing T email re agreement with GKS analysis - DEQ email responding to prior ?s re meeting with Pomerantz, Pomerantz analysis and retention as attorney to represent T	0.10	50.00
03/03/2020	GKS Reviewing 2016, 2017 and 2018 Kingdom Chevrolet 1120 tax returns, Kingdom Chevrolet lease & western avenue deed	0.60	300.00
	GKS Meeting with DEQ re meeting with Pomerantz pleadings and 2/27/2020 Memo received at meeting - Review of Kingdom Chevrolet production - additional documents needed to continue investigation of value of debtor's interests - Kingdom Chevrolet financials and ?s raised - value of lawsuit and need for instructions from T re settlement authority	0.50	250.00
	GKS Reviewing Pomerantz retainer agreement and 2/27/20 case memo	0.30	150.00
	GKS Reviewing DEQ status memo to T & analysis of recovery options, range of recovery, litigation v settlement, and authority to negotiate settlement	0.20	100.00
	DEQ Email to trial attorney M. Pomerantz requesting his bill based on hourly charges to assess viability of continuing litigation against Kingdom	0.10	50.00
	DEQ Analyze tax returns and real estate documents provided by Kingdom under NDA to determine value of Kingdom Chevrolet and therefore the case to recover the value of Helmstetter's interest in that company	1.10	550.00
	DEQ Email to Trustee Herzog summarizing documents re Kingdom provided under NDA and recommending a settlement demand	0.20	100.00
	DEQ Advice to Greg Stern as to information gleaned from discovery under NDA provided by Kingdom as to the value of Debtor's ownership in same and new measures to pursue to obtain additional documentation and information	0.50	250.00
03/05/2020	GKS Reviewing Kingdom Chevrolet financial materials and attorney memo and considering value of debtor's claims and possible settlement parameters	0.80	400.00
	GKS Meeting with DEQ and MCO re status of Kingdom Chevrolet and valuation of debtor's equity interests - GKS analysis of value, communications with T re settlement parameters and authority, communications with Kingdom Chevrolet attorneys requesting information and additional production, need for consultation with LWest re valuation of equity interests, status of debtor's production and MCO to draft motion for 2004 examination and production	0.30	150.00
	GKS Reviewing LW email re contacting valuation partner David Diamond - Telephone call to DD - left message	0.10	50.00
	GKS Telephone conference with David Diamond re valuation of Kingdom Chevrolet, calculation of ebitda, inability to provide valuation without formal		

David Herzog

Page 24
12/29/2020
Helms-King
1

Ruscitti/Kingston Litigation and Settlement

Statement No:

		Hours	
	work up - will request Fred Johns call GKS to discuss as his business is valuations only	0.30	150.00
	GKS Telephone conference with David Fischer re representation of Trustee in Kingdom Chevrolet litigation	0.10	50.00
	DEQ Conference with Greg Stern as to available means to employ experts to value Kingdom Chevrolet using available documents and information	0.30	150.00
	DEQ Email to Lois West requesting her firm's services to conduct valuation of Kingdom	0.20	100.00
	DEQ Redact tax returns of Kingdom as required by NDA for transmission to accountant for purpose of valuing Kingdom	0.30	150.00
	DEQ Email to Lois West with redacted tax returns to value Kingdom along with instructions for doing so	0.20	100.00
	DEQ Conference with Trustee Herzog pertaining to settlement demands/offers for Kingdom and instructions for future negotiations	0.30	150.00
03/06/2020	GKS Telephone conference with Fred Jahns 630 582 6610 - discussing valuation of d's equity interest - going concern valuation v. minority interest valuation - review of at least 5 year of tax returns and financials - client cooperation needed in valuation process and production of financials and other information - use of ebitda not useful in determining value and cap rate - valuation process, timing and estimated costs 10 - 20g	0.40	200.00
	GKS Telephone conference with DEQ re expert paid by debtor in Kingdom Chevrolet matter and inquiry into services rendered, billing and disposition of retainer	0.10	50.00
	GKS Reviewing DEQ email re Dixon Hughes Diamond 704 367 7020 - Telephone conference with Dan, head of valuations, at Dixon Hughes - litigation support will investigate and advise GKS	0.20	100.00
	GKS Telephone conference with DEQ to Kingdom attorneys re additional documents/information requested	0.10	50.00
	DEQ Investigation of Debtor's expert "Dixon Hughes" in the Kingdom litigation	0.30	150.00
	DEQ Teleconference with greg Stern as to the Debtor's expert, Dixon Hughes< and its role in the Kingdom litigation	0.20	100.00
	DEQ Correspondence to lawyer Lutz for Kingdom requesting additional documents and information to be provided under NDA including financial statements, audits, cash flow statements and related documents	0.30	150.00
03/10/2020	GKS Telephone conference with Harold Israel re T's review of documentation produced, continuing settlement discussions, need for authority from T prior to proposing settlement figures, lack of formal valuations, interviews with attorneys regarding representation	0.30	150.00
	DEQ Email to trial attorney Pomerantz of Debtor with second request for copies		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		of bill to Debtor for hourly charges and asking economic terms of contingent fee for continuation of litigation against Kingdom	0.20	100.00
03/18/2020	GKS	Reviewing GB email re settlement discussions	0.10	50.00
	GKS	Telephone conference with DH re communication from G Blackman, status of settlement negotiations, Kingdom Chevrolet valuation, authority to negotiate settlement 800g - 900g	0.20	100.00
	GKS	Reviewing MPomerantz reply email to DEQ email and attached time sheets for services rendered	0.30	150.00
	DEQ	Email to Trustee Herzog answering question of whether Pomerantz holds a lien of Kingdom settlement by analogizing to personal injury suit that requires a notice of lien to be served to perfect an a lien and that it is presently unknown whether Pomerantz served such a notice	0.20	100.00
03/20/2020	GKS	Telephone conference with DHerzog re GBlackburn email re settlement discussions and negotiations, GKS analysis of Kingdom Chevrolet claims, value of claims, range of settlement demand and authority to negotiate settlement	0.20	100.00
03/22/2020	GKS	Email to GB re settlement discussions, continuing negotiations, authority from Trustee	0.10	50.00
03/23/2020	GKS	Reviewing Kingdom Chevrolet 2016, 2017 and 2018 tax returns re shareholder loans, preparing for conference call with Kingdom's attorney re settlement negotiations	0.20	100.00
	GKS	Conference call with Gary Blackman, Kingdom's attorney, re status of settlement negotiations, T's investigation of causes of action, discussions with debtor's prior attorneys, review of tax returns 2016 - 2018, etc, discussions with Trustee re settlement, Trustee's authorization to settle and demand	0.40	200.00
	GKS	Telephone conferences with Trustee and DEQ re conference call with Kingdom's attorney re settlement and Trustee's demand	0.20	100.00
03/26/2020	DEQ	Email to Litigation Attorney Pomerantz advising of time line for decision on pursuing the Kingdom litigation	0.10	50.00
03/27/2020	GKS	Telephone conference with G Blackman re settlement, authority from Trustee, GB to discuss with client and get authority to settle	0.20	100.00
	GKS	emails to DH and DEQ re status of settlement negotiations with G Blackman - Kingdom Chevrolet	0.10	50.00
04/02/2020	GKS	email to GBlackman re status of settlement discussions and ?g whether he had opportunity to discuss with his clientReview and analyze	0.10	50.00
04/03/2020	GKS	Reviewing GBlackman email re R Ruscitti loans to Kingdom Chevrolet in 2017 and 2020 totaling \$2.8 million	0.10	50.00
	GKS	Telephone conference with G Blackman discussing settlement, position of		

David Herzog

Page: 26
12/29/2020
Helms-King
1

Ruscitti/Kingston Litigation and Settlement

Statement No:

			Hours	
		R. Ruscitti and Trustee, continuing negotiating settlement	0.40	200.00
04/06/2020	GKS	Reviewing email from G Blackman re status of settlement discussions and need to finalize	0.10	50.00
	GKS	emails to and from GB re settlement discussions and scheduling time to discuss further, advising of authority to settle from T and ?g GB's authority from client	0.10	50.00
	GKS	Telephone conference with DH re GB emails, finalizing settlement negotiations, T's preference to litigate, risk and uncertainty of litigation, current economic constraints and uncertainty compounding normal risks of litigation, settlement authority	0.20	100.00
	GKS	Reviewing emails from Pomerantz attorneys and billing statement, preparing for telephone conference with GB (.2) Telephone conference with negotiating settlement and finalizing agreement re amount of settlement 555g - GB to prepare settlement agreement for GKS review and comments (.2)	0.40	200.00
	GKS	email to DH and DEQ re 555g settlement negotiated with Kingdom Chevrolet and claim of former attorneys	0.10	50.00
	GKS	Reviewing GBlackman email confirming agreement	0.10	50.00
	DEQ	Email to Trustee Herzog outlining actions necessary to consummate settlement negotiated by Gregory Stern with Kingdom Chevrolet and Nissan dealership	0.30	150.00
	DEQ	Email to litigation lawyer Pomerantz advising of Trustee's settlement of the Kingdom litigation, that Pomerantz should cease actions in litigating that cause of action and should file a proof of unsecured claim in Helmstetter bankruptcy case	0.20	100.00
04/17/2020	GKS	email to GBlackman ?g status of draft settlement agreement - reviewing GB's reply email re same	0.10	50.00
04/20/2020	GKS	Review and analyze email from GBlackman and draft release and settlement agreement - email to DEQ re same and updating draft fro T's consideration	0.50	250.00
04/21/2020	DEQ	Analyze Kingdom's draft of settlement agreement of Helmstetter v Kingdom and Western Avenue Nissan litigation	1.80	900.00
	DEQ	Comprehensive memorandum to Gregory Stern detailing defects of and changes needed to be made in Kingdom's draft of settlement agreement	0.80	400.00
	DEQ	Email to Lois West, accountant for Trustee, requesting her analysis of tax returns to determine Debtor's basis in stock in Kingdom Chevrolet	0.30	150.00
04/22/2020	DEQ	Review email message of Lois West, accountant, opining that payment to estate under settlement agreement with Kingdom would be taxable	0.10	50.00
04/23/2020	DEQ	Email to Lois West, accountant, asking for her recommendation as to a		

David Herzog

Page 27
12/29/2020
Holms-King
1

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	superior structure for the Kingdom settlement from a tax viewpoint	0.20	100.00
DEQ	Review email message of Lois West, accountant, opining that the only tax difference for structuring the Kingdom settlement is a difference of tax rates between long term gain and short term gain	0.10	50.00
DEQ	Email to Lois West, accountant, exploring the parameters of taxation for a settlement payment	0.20	100.00
DEQ	Teleconference with Trustee Herzog to advise of the best taxable structure for the Kingdom settlement	0.30	150.00
DEQ	Review email message of Lois West, accountant, that few workable means exist to shelter from tax the payment from Kingdom settlement	0.10	50.00
DEQ	Email to Lois West, accountant, soliciting her views of taxability of alternative structures of Kingdom settlement	0.20	100.00
GKS	Reviewing DEQ and LWest emails re proposed Kingdom settlement agreement and tax consequences of settlement	0.20	100.00
GKS	Telephone conference with DEQ re emails to and from LWest re tax consequences of settlement, need for input from debtor's accountant, email to accountant re same and preparing motion for 2004 production and examination of accountant, status of review of debtor's production, ?g deficiencies in production and email to debtor's attorney re same and examination of debtor, provisions in proposed settlement agreement regarding debtor's cooperation and possible interference with domain name, etc.	0.20	100.00
04/24/2020	GKS Telephone message from Nick Tancredi re value of Kingdom Chevrolet/Western Nissan interests - forwarding to T and DEQ to listen to NT message	0.10	50.00
GKS	Review DEQ email re N Tancredi phone message and analyzing settlement and debtor interests and possible expectation of surplus estate	0.10	50.00
GKS	email to N Tancredi re phone message, scheduling conference call, NT's relationship with debtor and requesting production of documents supporting contention of value of the Kingdom Chevrolet claims	0.10	50.00
DEQ	Review email of Gregory Stern advising of message from fraud examiner, Nick Tencredi proposing conference to disclose evidence showing value of Debtor's 33% stock of Kingdom Chevrolet to be worth a minimum of \$10 Million	0.10	50.00
DEQ	Comprehensive correspondence to Trustee advising that Tencredi message alleging value of \$10 Million for Debtor's 1/3 ownership of Kingdom is driven by Debtor's favoritism and desire to see estate adopt a go it for broke attitude to win enough to pay surplus to Debtor	0.50	250.00
DEQ	Review Debtor's schedules to ascertain total amount of debt, being about \$10 Million, which figure is the one that Tencredi is trying to sell to Trustee as the value of Debtor's interest in Debtor's 1/3 interest in Kingdom		

David Herzog

Page 28
12/29/2020
Holms-King
1

Ruscitti/Kingston Litigation and Settlement

Statement No:

			Hours	
		Chevrolet	0.30	150.00
04/25/2020	GKS	Review Nick Tancredi email re scheduling conference call and reply email to NT re same and again requesting explanation of NT's involvement in debtor's Ch 7 litigation matters	0.20	100.00
04/27/2020	GKS	Review GB email requesting status of T's review of draft settlement agreement - Reply email to GB re same	0.10	50.00
04/29/2020	GKS	Forwarding NTancredi email re scheduling conference call to discuss Kingdom Chevrolet litigation - draft email to Trustee re GKS analysis and recommendation, reviewing DEQ and former accountants emails re same	0.30	150.00
	GKS	email to NTancredi re scheduling conference call and dates and times suggested	0.10	50.00
	GKS	Reviewing NTancredi re scheduling conference call to discuss Kingdom Chevrolet litigation, possible damages and recovery	0.10	50.00
04/30/2020	GKS	emails to and from NTancredi re zoom meeting - emails to DH re same - Telephone conference with DH re scheduled zoom meeting	0.20	100.00
	GKS	Review and analyze NTancredi emails re Paul Rodriguez and PR's cv	0.20	100.00
	GKS	Zoom conference call with NTancredi, Paul Rodriguez, Deborah Temkin and David Herzog re Kingdom Chevrolet/Western Nissan litigation, value of litigation, PR and DT's review of 2011 - 2015 financial, damages projections based upon prior financials, documentation of T's settlement, timing of court approval of same, universe of claims and possibility of surplus estate, possibility of NT representing estate in pursuit of other causes of action/claims eg Santander claim	1.10	550.00
05/05/2020	GKS	Review N Tancredi email seeking T's authorization to communicate with Pomerantz attorneys - email to T re same and recommending course of action relating to request	0.20	100.00
	GKS	Telephone conference with DEQ re request from N Tancredi and need for instructions from T re same, DEQ to oversee and supervise discussions/production and possible impact of same on resolution of Pomertantz claim	0.20	100.00
	GKS	Review and analyze DEQ updated draft of Release and Settlement Agreement, revising and updating draft of Agreement - email to GBlackman with 1st draft of revised Agreement	1.00	500.00
	GKS	email from GBlackman re updated revised draft of Release and Settlement Agreement, questioning treatment of Kingdom stock and Western website and domain name - reply email directing GB to provisions in updated draft Agreement referencing those points	0.30	150.00
	GKS	Review GBlackman's email re stock surrender v purchase as "corporate transaction" - Reply email to GB re same and analysis of same in context of tax consequences and T's interest in minimizing same	0.20	100.00

David Herzog

Page: 29
12/29/2020
Helms-King
1

Ruscitti/Kingston Litigation and Settlement

Statement No:

			Hours	
05/06/2020	GKS	emails to and from DEQ and DH re Tancredi request for authorization to discuss Kingdom Chevrolet case with Pomerantz attorneys	0.20	100.00
	DEQ	Teleconference with Trustee Herzog to advise of position of Kingdom as to settlement, extent of and status of negotiations og Greg Stern with Kingdom and the remaining issues in controversy such as sale of stock or settlement and tax consequences of same to estate, as well as position and motivation of Helmstetter's fraud examiner and dangers of declining settlement with Kingdom and continuing litigation for \$10 to \$20 Million when defendants are car dealers and industry is depressed due to COVID-19 crisis and need for fraud examiner Tencredi to buy cause of action of provide litigation financing for same to permit estate to cash out	0.60	300.00
	DEQ	Review message of Greg Stern asking opinion as to whether we should grant the request of Debtor's fraud examiner Tencredi for permission to interview litigation attorney Pomerantz	0.10	50.00
	DEQ	Email to Greg Stern warning of dangers of direct contact by Tencredi, fraud examiner, with litigation attorney Pomerantz	0.20	100.00
05/11/2020	DEQ	Review further tax returns produced by accountant T. Gaouette searching for (i) hidden assets and (2) basis for Debtor's stock in Kingdom which Trustee's accountant Lois West needs to determine tax gain of estate due to settlement with Kingdom	1.60	800.00
05/12/2020	GKS	Review DEQ email re N Tancredi email re access to Pomerantz attorneys and Kingdom files - Reply email to DEQ re same - email to NT re access through DEQ	0.20	100.00
05/13/2020	GKS	Review and analyze DEQ emails re Kingdom settlement, T's duties and business judgment and anticipated objection to settlement from debtor and his representatives	0.20	100.00
	DEQ	Teleconference with Greg Stern as to exact strategy for me to follow in dealing with the new responsibility that Greg assigned to me is dealing with the fraud examiner Tencredi who opposes the settlement between the Trustee and Kingdom	0.30	150.00
	DEQ	Draft comprehensive email to Trustee Herzog and Greg Stern proposing change of strategy in approaching Kingdom strategy toward position of fraud examiner Tencredi	0.40	200.00
	DEQ	Review email of Greg Stern objecting to any change of strategy in connection with settlement with Kingdom including the one I recommended	0.10	50.00
	DEQ	Correspondence to Greg Stern arguing in favor of new structure of dealing with Kingdom settlement	0.30	150.00
	DEQ	Teleconference with Trustee Herzog to review differences in strategies of Greg Stern and myself in dealing with Kingdom's settlement and Tencredi's issues	0.30	150.00
	GKS	Teleconference with DEQ re strategy for with the fraud examiner Tencredi who opposes the settlement between the Trustee and Kingdom	0.30	150.00

David Herzog

Page: 30
12/29/2020
Helms-King
1

Ruscitti/Kingston Litigation and Settlement

Statement No:

			Hours	
	GKS	Review and analyze		
05/18/2020	GKS	Reviewing 4/22/20 draft of Kingdom settlement agreement - emails from GB and DEQ subsequent relating to draft - Revising and updating draft and in particular last whereas sub para (4), para 2 and para 5(i) - email to GB re updated draft for review and comments	1.00	500.00
05/19/2020	GKS	Review GBlackman and DEQ emails re tax consequences of Kingdom settlement agreement to the estate, DEQ's request for information related to debtor's basis, delay and finalizing draft of settlement agreement - Reply email to GB re same and need to concentrate on finalizing settlement agreement	0.20	100.00
	GKS	Telephone conference with DEQ re communications with GBlackburn and need to prioritized finalizing draft of settlement agreement, reviewing GKS updates and soliciting GB comments and revisions, if any	0.20	100.00
	DEQ	Review latest draft by Gregory Stern of Settlement Agreement with Kingdom to judge the effect of ability to consummate the transaction	0.20	100.00
	DEQ	Email to attorney Blackman for Kingdom as to confirmation of changes by Stern and need for documentation as to tax basis of stock of Helmstetter	0.20	100.00
	DEQ	Review responsive email of attorney Blackman for Kingdom rejecting any assistance on tax basis of Helmstetter's stock	0.10	50.00
	DEQ	Email to attorney Blackman for Kingdom correcting his misconception that tax issue will delay or scuttle the settlement but reiterating the importance to the Trustee of obtaining documentation of the tx basis of Helmstetter's stock to permit the Trustee's accountant to judge the taxability of the transaction	0.10	50.00
	DEQ	Follow up email to attorney Blackman for Kingdom pressing for execution of the settlement agreement per Stern's draft of 5/18/20	0.20	100.00
	DEQ	Review email of attorney Blackman for Kingdom refusing to sign Stern's 5/18/29 draft of the settlement agreement and proposing additional changes	0.10	50.00
	DEQ	Teleconference with Trustee Herzog to advise of status of settlement agreement with Kingdom and changes threatened by attorney Blackman for Kingdom	0.30	150.00
	DEQ	Teleconference with Gregory Stern as to tactics to consummate execution of Kingdom settlement agreement	0.20	100.00
	DEQ	Review Stern's draft of Kingdom settlement agreement to determine additional changes required and determine no further changes are required at this time	0.20	100.00
05/21/2020	DEQ	Teleconference with Trustee Herzog as to need for more emphatic strategy on Kingdom settlement due to probable objection by new Debtor's counsel Richard Hirsh to any consensual resolution	0.30	150.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
05/22/2020	DEQ	Review new version of Kingdom Settlement Agreement prepared by G. Blackman and note objectionable provisions added regarding attorney fee shifting, warranties of Trustee, requirement for trustee to deliver stock certificate and no competitive bidding	0.30	150.00
	DEQ	Correspondence to Trustee Herzog outlining objectionable changes made by Kingdom attorney Blackman to settlement agreement	0.20	100.00
05/26/2020	DEQ	Outline new provisions required to be inserted into Kingdom settlement agreement to replace Blackman's objectionable provisions	0.40	200.00
06/01/2020	DEQ	Revise Kingdom Settlement Agreement to delete contractual provisions added by Kingdom to restrict Trustee's rights under agreement to deal only with Kingdom and add provisions permitting open sale of Kingdom stock under section 363(f)	1.40	700.00
06/03/2020	DEQ	Conference with Greg Stern seeking approval of changes to Kingdom Settlement Agreement in order to transmit same to attorney Blackman for Kingdom	0.10	50.00
	DEQ	With approval of our revisions to Kingdom Settlement Agreement, draft and send to attorney Blackman for Kingdom the revised Settlement Agreement with a comprehensive explanation of the changes made to his draft and the reason for said changes	0.70	350.00
	DEQ	Teleconference with Trustee Herzog to review our final changes to the Kingdom Settlement Agreement and seek his approval of same, which requires his further review	0.30	150.00
	GKS	Conference with DEQ re changes to Kingdom Settlement Agreement	0.10	50.00
06/04/2020	GKS	Review and revise updated draft of proposed Kingdom settlement agreement - email to DEQ re same	0.60	300.00
06/09/2020	GKS	Telephone conference with DEQ re status of case - discussions RLH re extension of 727, continuing production, alleged transfer of Kingdom stock, Kingdom settlement - Telephone calls to GBlackman - left messages for conference call	0.30	150.00
06/12/2020	DEQ	Review and analyze Hirsh's email with Helmstetter's claim of having a stock certificate of South Chicago Nissan dba Western Avenue Nissan and corporate resolution authorizing same, contrary to Ruscitti's representations that no such stock or certificate existed	0.10	50.00
	DEQ	Teleconference with Trustee Herzog advising of discovery from Hirsh of Nissan stock certificate contrary to Ruscitti's representations that none existed and impact of same on settlement	0.30	150.00
06/15/2020	GKS	Telephone conference with DEQ re Nissan Western stock certificates, communications to Blackman, Hirsh and Pomerantz re same	0.20	100.00
	DEQ	Review email of attorney Blackman for Kingdom stating his time table for reviewing our latest draft of the Settlement Agreement after his unexplained delay	0.10	50.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
DEQ	Email to Trustee Herzog and Greg Stern advising of further delay from Blackman in reviewing the revised Settlement Agreement	0.10	50.00
DEQ	Review email of R. Hirsh sending a stock certificate for Helmstetter in Western Avenue Nissan dealership plus a corporate resolution signed by Ruscitti authorized issuance of said certificate and a statement to Nissan signed by Ruscitti stating that Helmstetter was a shareholder of the Nissan dealership	0.40	200.00
DEQ	Email to R. Hirsh asking where and when the Nissan stock certificate turned up and why Helmstetter always denied having possession of such a certificate	0.20	100.00
DEQ	Email to Debtor's attorney R. Hirsh asking if Helmstetter has the Kingdom stock certificate now that he has found the Nissan stock certificate that he denying having in his possession, and also asking who the Debtor asserts is the owner of the Kingdom stock, the Debtor or the trusts he says in his Schedules to whom he transferred that stock	0.30	150.00
DEQ	Review Hirsh's email saying that he will pass along to Helmstetter my questions of (A) who owns the Kingdom stock and (B) whether there are known buyers for the Nissan stock	0.10	50.00
DEQ	Review email of R. Hirsh stating that he doesn't know who has possession of the Kingdom stock certificate but will ask the Debtor and favors an adversary proceeding by the trustee to determine ownership	0.10	50.00
DEQ	Comprehensive correspondence to N. Tancredi, adviser to Debtor, rejecting his offer to litigate for the estate against Ruscitti, Kingdom and Nissan dealership, based on proposed settlement of such litigation and 50% contingent fee which would be imposed on top of Debtor's attorney Pomerantz's 21% fee and an estimated tax bill of 29%	0.20	100.00
DEQ	Email to N. Tancredi, consultant to Debtor, rejecting his offer to sue for the estate Nissan North America for allegedly assisting Ruscitti is stealing Helmstetter's stock in South Chicago Nissan without any factual basis stated to support such a suit against a well financed corporation	0.20	100.00
DEQ	Correspondence to litigation attorney Pomerantz asking if he (i) knew of the existence of the South Chicago Nissan stock that Helmstetter just produced, (ii) knows of any buyers for same, (iii) knows of the location of the Kingdom stock of Helmstetter that Kingdom wants returned as part of the settlement and (iv) has any way to value the Kingdom stock	0.20	100.00
DEQ	Teleconference with Trustee Herzog to advise of surprise production of the Nissan stock certificate by Helmstetter after denying all knowledge of its location and the increase on the value of the Kingdom litigation by such discovery	0.30	150.00
DEQ	Correspondence to Kingdom attorney Blackman sending a copy of the stock certificate of South Chicago Nissan produced by Helmstetter and in light of Blackman's constant denials that such a certificate existed but should have appeared in the records of South Chicago Nissan	0.30	150.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Review email of Kingdom attorney Blackman refusing to recognize importance of discovery of stock certificate of South Chicago Nissan and pledging never to renegotiate the settlement based on the certificate	0.10	50.00
	DEQ Correspondence to Trustee Herzog advising of Blackman's position of regarding final settlement agreement and refusal to renegotiate	0.10	50.00
	DEQ Email to N. Tancredi, consultant to Debtor, rejecting his proposal for the Trustee to both fire Pomerantz as counsel handling the Ruscitti/Kingdom litigation and voiding his lien for fees in order to hire TancrediReview and analyze	0.20	100.00
06/16/2020	DEQ Review email of Kingdom attorney H. Israel asking how uncertainty of ownership of Helmstetter's stock can be handled in Settlement Agreement	0.10	50.00
	DEQ Comprehensive correspondence to Kingdom attorney Harold Israel explaining that ownership of Helmstetter's Kingdom stock is uncertain due to statement in schedules by Helmstetter that he transferred in 2/19 the stock to two self-settled trusts, one for his family and one for his children and an Adversary Proceeding to avoid such transfer may be necessary to extinguish the ownership asserted by the trusts which will require some time to complete	0.30	150.00
	DEQ Review email of Kingdom attorney Blackman demanding return of Helmstetter's certificate of Kingdom stock as part of settlement and asking why trustee does not have same in his possession	0.20	100.00
	DEQ Correspondence to D. Herzog advising of unworkable recommendation of Kingdom, H. Israel, for settlement to be completed for benefit of Kingdom but without payment to estate of settlement price, recommending rejection of same	0.10	50.00
06/17/2020	DEQ Teleconference with D. Herzog to advise of need to determine ownership of Kingdom stock in order to be able to complete the settlement with Kingdom/Ruscitti	0.20	100.00
	DEQ Correspondence to Kingdom attorney Blackman replying that Helmstetter denies possession of the certificate of stock of Kingdom, so it is impossible to retrieve something that is not in his possession or control and a second issue is the bankruptcy schedules wherein Helmstetter asserts that he transferred the Kingdom stock to two trusts, casting doubt on the identity of the owner of the stock	0.20	100.00
	DEQ Review email of Kingdom attorney Harold Israel recommending that settlement be consummated but payment of the settlement price be delayed until resolution of the issue of ownership of Helmstetter's stock between Helmstetter's estate and his two trusts	0.10	50.00
06/18/2020	DEQ Email to Debtor's attorney R. Hirsh pressing for statement of position on Debtor's transfers of Kingdom stock to his two trusts or face an Adversary Proceeding to determine the issue	0.10	50.00
	DEQ Email to Kingdom attorney H. Israel rejecting settlement without estate		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		receiving the cash as Israel suggested due to uncertainty over ownership of Kingdom stock and propose an Adversary Proceeding to determine that question	0.10	50.00
	DEQ	Email to Debtor's attorney R. Hirsh pressing for statement whether or not Helmstetter has the stock certificate for Kingdom	0.10	50.00
	DEQ	Analyze message of Debtor's attorney R. Hirsh advising that Helmstetter asserts that he does not have possession of the Kingdom stock certificate because he never received one	0.20	100.00
	DEQ	Teleconference with D. Herzog, Trustee, to consider the best manner to produce the Kingdom stock certificate at closing of the settlement with Kingdom that Helmstetter says he never received	0.30	150.00
06/19/2020	MCO	Review email from DEQ re: issue with Debtor's ownership in Kingdom (.10); telephone conference with DEQ re: proposed resolution through entry of agreed order setting forth Debtor's ownership and addressing the issue of lost stock certificate. (.40)	0.50	237.50
06/22/2020	DEQ	Correspondence to Kingdom attorney Harold Israel proposing as solution to the missing Helmstetter certificate of stock in Kingdom either (i) Kingdom issues replacement certificate, (ii) adversary proceeding to determine ownership or (iii) agreed order signed off by Trustee, Debtor and Kingdom stipulating that Helmstetter trusts do not have any interest in stock and Helmstetter is sole owner	0.20	100.00
	DEQ	Correspondence to Debtor's attorney R. Hirsh proposing as solution to the missing Helmstetter certificate of stock in Kingdom either (i) Kingdom issues replacement certificate, (ii) adversary proceeding to determine ownership or (iii) agreed order signed off by Trustee, Debtor and Kingdom stipulating that Helmstetter trusts do not have any interest in stock and Helmstetter is sole owner	0.20	100.00
06/24/2020	DEQ	Review email from litigation attorney Pomerantz opining that litigation against Kingdom and Ruscitti is worth \$2 Million but dodging my questions of ability to collect and whether there is a buyer for the Kingdom stock	0.20	100.00
	DEQ	Email to Trustee Herzog advising of Pomerantz's message and value of litigation against Kingdom and Ruscitti at \$2 Million, with context of self interest of Pomerantz and his lack of knowledge of representing clients with no war chest and those operating under bankruptcy system's time constraints to collect and disburse money to creditors	0.30	150.00
06/25/2020	DEQ	Teleconference with Trustee Herzog as to the alternative courses of action available to him to monetize the litigation against Kingdom and Ruscitti, with the pros and cons of continuing litigation, selling causes of action or settling with Kingdom	0.30	150.00
	MCO	Telephone conference with DEQ re: resolution of issue of Debtor's ownership interest in Kingdom and suggestion to prepare and circulate proposed agreed order resolving same.	0.20	95.00
06/26/2020	DEQ	Analyze Tancredi's memorandum seeking to be employed with a 50%		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	contingent fee to prosecute all causes of action, considering the risks and rewards of doing so	0.30	150.00
	DEQ Analyze Tancredi's proposal to sue A. Berke for not paying for her stock in the Chicago Fiat dealership, with Tancredi seeking lost profit damages for causing failure of dealership but believing a breach of contract cause of action exists if not barred by statute of limitations	0.20	100.00
	DEQ Review Tancredi's proposal to sue Kingdom and Ruscitti, who are already being sued by Pomerantz	0.10	50.00
	DEQ Review Tancredi's proposal to sue Ruscitti regarding stealing Helmstetter's stock in the South Chicago Nissan dba Western Avenue Nissan dealership who is already being sue by Pomerantz	0.10	50.00
07/01/2020	DEQ Draft agreed order to determine ownership of Kingdom stock between Debtor and his children's trusts	0.70	350.00
	DEQ Email to H. Israel, attorney for Kingdom and R. Hirsh, attorney for Debtor, providing the Agreed Order determining ownership of the Kingdom stock and explaining the provisions of the order	0.20	100.00
07/06/2020	DEQ Email to R. Hirsh responding to his comments as to changes to the Agreed Order determining ownership of the Kingdom Stock	0.20	100.00
07/07/2020	DEQ Extended teleconference with attorney H. Israel negotiating changes to Settlement Agreement with Kingdom & Ruscitti	0.30	150.00
	DEQ Extended teleconference with attorney R. Hirsh for Debtor to negotiate production of documents per the 2004 order and agree on a process to consummate the settlement with Kingdom	1.70	850.00
07/08/2020	DEQ Review email of attorney H. Israel advising of no changes to Agreed Order determining ownership of Kingdom stock	0.10	50.00
	DEQ Teleconference with Trustee Herzog to explain intended procedure for submitting agreed order determining ownership of Kingdom stock and jurisdictional foundation for same	0.30	150.00
	DEQ Memo to Monica O'Brien allocating work to obtain entry of Agreed Order determining ownership of Kingdom stock	0.10	50.00
	DEQ Email to attorney R. Hirsh for Debtor pressing for his consent to Agreed Order now that Kingdom has agreed	0.10	50.00
	DEQ Email to attorney H. Israel for Kingdom with latest version of Settlement Agreement between me and attorney G. Blackman for Kingdom, explaining open issues that require to be resolved in order that settlement may be submitted to court	0.40	200.00
	DEQ Review 2012 tax return of Kingdom received from Debtor's attorney R. Hirsh searching for metrics to value estate's stock in Kingdom	0.30	150.00
	DEQ Analyze 2018 tax return of Helmstetter received from Debtor's attorney R.		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		Hirsh to ascertain (i) refund due, (ii) entity that generated business income and commercial rental income to Debtor as well as pass thru losses	0.90	450.00
07/09/2020	DEQ	Analyze Affidavit of Lost Stock Certificate drafted by associate of H. Israel for Kingdom stock, noting three defects	0.20	100.00
	DEQ	Email to attorney R. Hirsh for Debtor advising of terms of Israel's Affidavit of lost stock certificate and seeking Hirsh's approval of ame	0.20	100.00
	DEQ	Email to attorney H. Israel for Kingdom requesting three changes to affidavit of lost stock certificate	0.20	100.00
	DEQ	Review revised version of Affidavit of lost stock certificate, noting failure to correct two defects and two new defects inserted	0.20	100.00
	DEQ	Email to Kevin Slaughter of Israel's office demanding corrections of four defects in Affidavit	0.10	50.00
	DEQ	Review email of Harold Israel saying he is confused over my requested corrections in the Affidavit	0.10	50.00
	DEQ	Email to Trustee Herzog advising of backsliding by Kingdom's attorneys on paperwork for Settlement	0.20	100.00
	DEQ	Review email of Attorney R. Hirsh for Debtor demanding recognition in Affidavit that Helmstetter claims to own or be entitled to own more than 33% of stock	0.10	50.00
	DEQ	Email to attorney R. Hirsh for Debtor asking for addresses of Helmstetter's adult children to serve notice of Motion to enter Agreed Order determining that their trusts do not own the kingdom stock of Helmstetter	0.10	50.00
	DEQ	Research enforceability of attorney's liens as against rights and powers of bankruptcy trustee	0.30	150.00
	DEQ	Teleconference with attorney H. Israel for Kingdom to negotiate changes to the Agreed Order, Affidavit of lost stock certificate and Settlement Agreement	0.60	300.00
	DEQ	Teleconference with attorney R. Hirsh for Debtor to devise agreed procedure to expedite preparation of settlement documents pertaining to Kingdom settlement	0.30	150.00
07/10/2020	DEQ	Receive from attorney H. Israel three different versions of settlement documents, trying to determine which is the best to use	0.20	100.00
	DEQ	Email to attorney R. Hirsh requesting agreement to Israel's new version of Settlement Agreement which requires actions of Helmstetter as well as the Trustee	0.20	100.00
	DEQ	Email to attorney R. Hirsh for Debtor sending Israel's newest version of settlement agreement to facilitate discussion of Helmstetter's cooperation in transaction	0.10	50.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Review email of attorney R. Hirsh for Debtor requesting compensation to Helmstetter for releasing Kingdom of causes of action	0.10	50.00
	DEQ Email to attorney R. Hirsh advising that attorney Israel is now proposing that Helmstetter release the causes of action of Helmstetter that Israel wanted the trustee to release and seeking Hirsh's agreement	0.20	100.00
	DEQ Email to attorney H. Israel agreeing that Helmstetter should release his causes of action instead of the Trustee attempting to do so as Israel has proposed	0.20	100.00
	DEQ Review email of H. Israel proposing to have Helmstetter separately release the Helmstetter causes of action that the Trustee cannot release	0.20	100.00
07/11/2020	DEQ Teleconference with attorney R. Hirsh regarding scope of release Kingdom wants in Settlement Agreement with Trustee and conditions under which Helmstetter would be willing to join said release	0.20	100.00
07/15/2020	DEQ Responsive email to attorney R. Hirsh advising that status of settlement with Kingdom is that H. Israel just submitted new drafts but has the wrong order, preferring a deal with us before he negotiates with Hirsh	0.10	50.00
	DEQ Review revised Affidavit of Lost Stock Certificate received from attorney Harold Israel, with Trustee made a party but limited to owning the shares as of the Petition Date	0.20	100.00
	DEQ Analyze new draft of Settlement Agreement received from attorney H. Israel for Kingdom, noting that Trustee no longer releases Helmstetter's claims but Helmstetter has been added as a party solely to the release to release his own claims	0.50	250.00
	DEQ Email to attorney H. Israel for Kingdom accepting his new drafts of settlement documents on condition of 5 detailed corrections.	0.40	200.00
	DEQ Teleconference with Trustee Herzog explaining state of Kingdom settlement documents and procedures for moving forward, to gain his acceptance of private transaction nature of sale of stock	0.30	150.00
	DEQ Review Israel's message seeking clarification of my correction to his draft of Settlement Agreement pertaining to reflect Helmstetter's assertion that he should own more than 33% of the stock of Kingdom	0.10	50.00
	DEQ Advise attorney H. Israel that my point as to Helmstetter's 33% of Kingdom stock means that the provision should be expanded to cover Helmstetter's assertion that he owns or should own more than 33% of the stock	0.20	100.00
	DEQ Teleconference with attorney H. Israel to agree on meaning of change of assertion of Debtor to be entitled to more Kingdom stock	0.10	50.00
	DEQ Analyze new draft of Settlement Agreement received from attorney H. Israel for Kingdom, noting that Trustee no longer releases Helmstetter's claims but Helmstetter has been added as a party solely to the release to release his own claims	0.50	250.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
	GKS	Call to DEQ as to why Debtor needs to sign any documents fir settlement as the trustee is the party giving up the assets and therefore the party who needs to sign the papers	0.20	100.00
07/16/2020	DEQ	Research identities and mailing addresses of beneficiaries of Helmstetter's family and children's trusts to be added to motion for entry of agreed order to determine they have no ownership interest in Kingdom stock	0.30	150.00
	DEQ	Email to attorney R. Hirsh for name and addresses of adult son of debtor for notice purpose on Motion for Agreed Order that Debtor's children do not own the Kingdom stock	0.10	50.00
	DEQ	Revise Agreed Order re Kingdom stock to incorporate the changes of attorneys Hirsh for Debtor and H. Israel for Kingdom	0.30	150.00
	DEQ	Email to attorneys Hirsh for Debtor and Israel for Kingdom sending Agreed Order and seeking their consent to stipulating to the relief determining the estate to be the owner of the Kingdom stock	0.20	100.00
	DEQ	Review email of attorney R. Hirsh for Debtor providing updated list of names and addresses of adult children of Debtor for serving them with Motion to determine they have no interest in Kingdom stock	0.10	50.00
	DEQ	Review message from attorney R. Hirsh for Debtor accepting Agreed Order subject to his clients consent	0.10	50.00
	DEQ	Email to attorney H. Israel accepting his settlement documents subject to four corrections specified yesterday	0.20	100.00
07/17/2020	DEQ	Email sending Agreed Order to attorney R. Hirsh for Debtor for his signature, pressing for quick return of signed order	0.10	50.00
	DEQ	Review email from Debtor, Michael Helmstetter asking Trustee to join with Helmstetter in suing Fiat for the \$440,000 of credits owed to New City Chicago or consent to Helmstetter doing so	0.10	50.00
07/20/2020	GKS	Reviewing HIsrael's email ?g T's approval of draft settlement agreement - Reply email to HI re same and ?g whether his client has approved draft	0.10	50.00
	DEQ	Consultation with Greg Stern on tactics to finish Kingdom's re-drafting the Settlement Agreement and get down to court approval of settlement	0.20	100.00
	DEQ	Review Harold Israel's new draft of Settlement Agreement to assure that it contains all agreed changes	0.60	300.00
	DEQ	Email to attorney Harold Israel accepting his current version of Settlement Agreement and asking him to send an execution version for the Trustee's signature	0.10	50.00
	DEQ	Email to attorney R. Hirsh for Debtor sending Kingdom's agreement and advising of status of negotiations insofar as they affect the Debtor (his signature now required on the Settlement Agreement)	0.30	150.00
07/21/2020	DEQ	Teleconference with Trustee Herzog who refuses to release in the		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	Settlement Agreement with Kingdom due to requirement that Trustee release Helmstetter's personal causes of action against Kingdom and Ruscitti	0.30	150.00
	DEQ Email to Harold Israel advising of need to address Trustee Herzog's problem with the release	0.10	50.00
	DEQ Email to attorney Harold Israel explaining nature of Trustee's problem with the release contained in the Settlement Agreement	0.10	50.00
	DEQ Review email of attorney Harold Israel agreeing with Trustee's concerns over scope of release and inviting me to revise same	0.10	50.00
	DEQ Draft revised release provisions for release of Kingdom and Ruscitti by Trustee and release of same persons by Helmstetter personally	0.80	400.00
	DEQ Email to attorney Harold Israel sending the revised release for the Settlement Agreement	0.10	50.00
	DEQ Email to attorney Harold Israel with revised Agreed Order for his signature and return	0.10	50.00
	DEQ Email to attorney R. Hirsh for Debtor advising of changes in release and need for his signature and return of Agreed Order	0.20	100.00
07/22/2020	DEQ Review message of attorney H. Israel for Kingdom accepting my revisions to the release within the Settlement Agreement	0.10	50.00
	DEQ Teleconference with Trustee Herzog to advise that Harold Israel attorney for Kingdom has accepted my revisions to the release in the Settlement Agreement and impact of same on chances of consummating the settlement with Kingdom	0.20	100.00
07/24/2020	DEQ Receive from attorney Harold Israel revised documents for the Settlement Agreement and review same to assure that all changes have been made	0.30	150.00
	DEQ Email to attorney Harold Israel accepting his drafts of the Settlement Agreement	0.10	50.00
	DEQ Email to attorney Trustee Herzog sending the Settlement Agreement and requesting his signature to same and return	0.10	50.00
	DEQ Email to attorney Harold Israel acknowledging acceptance of his draft of Settlement Agreement, that it has been sent to Trustee for signature, requesting execution version of Affidavit and reminding him to approach attorney R. Hirsh to procure Helmstetter's signature	0.20	100.00
	DEQ Prepare checklist of actions required and documents to be prepared or signed after the closing of the Kingdom Settlement Agreement	0.40	200.00
	DEQ Teleconference with Trustee Herzog to advise of importance of his prompt return of the Settlement Agreement	0.10	50.00
07/25/2020	DEQ Review email of attorney R. Hirsh for Debtor to attorney Harold Israel for		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	Kingdom demanding compensation in consideration of Helmstetter signing release portion of Settlement Agreement as requested by Israel	0.10	50.00
	DEQ Email to Trustee Herzog advising of Hirsh's demand for compensation to Helmstetter for signing Kingdom Settlement Agreement	0.10	50.00
	DEQ Review email of R. Hirsh, attorney for Debtor, with report of domain names owned by Helmstetter, including principally the Western Avenue Nissan that Kingdom wants to acquire in the Settlement Agreement	0.10	50.00
07/26/2020	DEQ Review email of Harold Israel to R. Hirsh demanding that Helmstetter sign the release portion of the Settlement Agreement	0.10	50.00
	DEQ Review the email of attorney R. Hirsh to me asking if Israel's statement is true that I requested Hirsh to sign the Settlement Agreement as opposed to Israel pressing for it	0.10	50.00
	DEQ Teleconference with attorney R. Hirsh to explain that it is attorney H. Israel who is pressing for Helmstetter to sign the release portion of the Settlement Agreement and is only pretending that it is me and the Trustee seeking same	0.30	150.00
	DEQ Review email of attorney R. Hirsh for Debtor to attorney Harold Israel for Kingdom repeating his demand for compensation from Kingdom to Helmstetter for signing the release	0.10	50.00
	DEQ Email to Trustee Herzog explaining the course of negotiations between attorneys Hirsh for Debtor and Israel for Kingdom over whether Helmstetter will sign the release and whether he will be compensated for doing so	0.20	100.00
07/27/2020	GKS Telephone conference with DEQ re T's and Ruscitti's signatures on settlement agreement, issues re debtor's signature, need for same, discussions with RLH re same and ?s why he should sign, need to convince attorneys' that debtor's signature is not necessary	0.20	100.00
	DEQ Teleconference with Trustee Herzog over implications of Settlement Agreement as drafted by Kingdom, especially as to whether Helmstetter's refusal to sign the release would kill the deal for the estate or not and the alternative courses of action available to us	0.30	150.00
	DEQ Email to Harold Israel, with copy to R. Hirsh, transmitting Trustee's signature pages of the Settlement Agreement and Affidavit	0.10	50.00
	DEQ Review email of attorney H. Israel to attorney for Debtor, R. Hirsh, rejecting any compensation and advising that Settlement Agreement will be revised to write Helmstetter out of the Agreement	0.10	50.00
	DEQ Email to Trustee Herzog to advise that Kingdom refuses to compensate Helmstetter for signing release and will revise the Settlement Agreement to write Helmstetter out of the deal	0.10	50.00
	DEQ Email to attorney Hirsh to blame him for delay in Kingdom settlement	0.10	50.00
	DEQ Review email of attorney R. Hirsh for Debtor to attorney H. Israel criticizing		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	the Affidavit as being legal conclusions	0.10	50.00
	DEQ Email to attorney R. Hirsh for Debtor with copy to attorney H. Israel for Kingdom telling Hirsh to sign the affidavit, legal conclusions as he says or not	0.10	50.00
	DEQ Review H. Israel's redline draft of Settlement Agreement removing Helmstetter as a party to same	0.20	100.00
07/28/2020	DEQ Teleconference with attorney H. Israel for Kingdom as to solution to issue of complete release now that Kingdom has excluded Helmstetter from Settlement Agreement, being basically a business decision of Kingdom to forego the additional release	0.30	150.00
	DEQ Teleconference with D. Herzog as to means for Kingdom to procure its full release as it desires without Helmstetter's participation	0.20	100.00
	DEQ Email to attorney Israel stating Trustee's position of lack of full release for Kingdom now that Kingdom has excluded Helmstetter from the Settlement Agreement	0.20	100.00
07/30/2020	DEQ Review email of R. Hirsh returning Helmstetter's affidavit of lost stock certificate and the affidavit attached, noting Hirsh's deletion of words in par. 2 after "was never received" as to the certificate having been alternatively received but lost or misplaced	0.10	50.00
	DEQ Email to attorney Harold Israel sending Helmstetter's affidavit of lost stock certificate as altered by his attorney but stating that it is good enough	0.20	100.00
07/31/2020	DEQ Email to Trustee Herzog advising that H. Israel for Kingdom has agreed to hearing on both motion to agreed order and settlement with Kingdom on the same day, obviating the need for two hearings	0.10	50.00
	DEQ Email to attorney H. Israel for Kingdom (i) asking if he accepted Hirsh's revision to Helmstetter's Affidavit which is necessary for the settlement and (ii) whether he agrees that both motions for the agreed order as to ownership and approval of the settlement should be set for hearings concurrently rather than consequentially	0.10	50.00
	DEQ Review email of H. Israel advising that he accepts Hirsh's changes to Helmstetter's affidavit and agrees that the hearings on the motion re ownership of the Kingdom stock and approval of the settlement selling the Kingdom stock to Ruscitti should be heard together on the same day	0.10	50.00
08/01/2020	DEQ Gather documents, exhibits and information for drafting Motion to approve settlement and sale of Kingdom and Nissan stock	1.80	900.00
08/03/2020	DEQ Draft motion for entry of agreed order determining ownership of Kingdom stock and Nissan stock per stipulation of parties	1.40	700.00
	DEQ Revise Agreed Order re ownership of stock to include South Chicago Nissan, d/b/a Western Avenue Nissan and determination that Trustee is sole owner	0.30	150.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Email to attorneys H. Israel for Kingdom and R. Hirsh fro Helmstetter sending expanded Agreed Order determining ownership for signature	0.10	50.00
	DEQ Review email of attorney R. Hirsh pleading he cannot contact Helmstetter to obtain authority to sign revised Agreed Order	0.10	50.00
08/05/2020	DEQ Review email of attorney R. Hirsh for Debtor proposing to alter revised Agreed Order to add "at least" in from of "25%" as to Nissan stock	0.10	50.00
	DEQ Email to attorney R. Hirsh for Debtor rejecting altering Agree Order to add "at least" in front of "25%" as to the Nissan stock and pressing to sign and return the Agree Order	0.20	100.00
08/06/2020	DEQ Correspondence to attorney H. Israel for Kingdom sending the revised Agreed Order as signed by Debtor's attorney R. Hirsh and advising of timing of motion to approve settlement	0.20	100.00
	DEQ Teleconference with David Herzog, Trustee, regarding best practice for structuring motion to approve settlement/sale to Kingdom and Ruscitti	0.30	150.00
08/07/2020	DEQ Email to Monica Q'Brien transmitting signed Agreed Order, Affidavit and Settlement Agreement to be used as exhibits to Motion to Approve Settlement/Sale to Kingdom	0.30	150.00
	DEQ Review schedules and claim register to select twenty largest creditors to receive limited notice of Trustee's Motion to approve settlement/Sale to Kingdom	1.60	800.00
	DEQ Draft Motion to Approve Settlement/Sale with Kingdom	3.30	1,650.00
08/10/2020	DEQ Teleconference with attorney Harold Israel, for Kingdom, to review orally his changes to my draft of the Motion to Approve the Settlement with Kingdom	0.30	150.00
	DEQ Review the detailed changes made by attorney Harold Israel for Kingdom in his redlined draft of my Motion to Approve the settlement/sale with Kingdom	0.40	200.00
	DEQ Email to David Herzog, Trustee, with comments to changes made by attorney Harold Israel to my draft Motion to Approve settlement/sale with Kingdom, regarding acquiescing to the semantic changes and reversing the substantive change	0.30	150.00
	DEQ Teleconference with Greg Stern regarding best practices for submitting revised Motion to Approve settlement/sale with Kingdom to Judge Cox for approval	0.10	50.00
	DEQ Teleconference with Monica O'Brien to decide on the huts and bolts method of completing the draft Motion to Approve the Settlement/Sale with Kingdom in light of Israel's changes	0.20	100.00
	DEQ Re-draft the portions of the Motion to Approve the Settlement/Sale with Kingdom to correct Israel's changes which the Trustee does not accept	0.40	200.00
	DEQ Email sending the revised Motion to Approve the Settlement/Sale to Kingdom to the Trustee for his final review	0.10	50.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
	DEQ	Draft order approving the Settlement/Sale with Kingdom, retaining the changes to the Motion favored by attorney Israel for Kingdom	0.80	400.00
	DEQ	Email to attorney Harold Israel sending the draft order approving the Settlement/Sale with Kingdom	0.10	50.00
	DEQ	Email sending to Trustee David Herzog the draft order approving the Settlement/Sale with Kingdom	0.10	50.00
	DEQ	Note email of attorney Harold Israel for Kingdom accepting my draft of the order approving the settlement/sale with Kingdom	0.10	50.00
08/11/2020	GKS	Review and analyze final draft of Motion to Approve Settlement (.4)- Meeting with MCO re same and preparing Motion for filing and execution of Stipulation and Agreed Order (.1)	0.50	250.00
	DEQ	Extended teleconference with Trustee Herzog as to terms of Motion to approve settlement with Kingdom and expected objection from Richard Hirsh on behalf of Debtor as well means to nullify that objection	0.50	250.00
	DEQ	Email sending to attorney R. Hirsh final version of Kingdom settlement agreement and motion to approve same	0.10	50.00
	DEQ	Email sending to Attorney Israel for Kingdom final version of Motion and draft order approving Kingdom settlement agreement	0.10	50.00
	DEQ	Review angry email from attorney Israel alleging beach of contract of settlement agreement by Trustee for including words in Trustee's Motion to Approve that Trustee would accept higher offer from competing bidder	0.20	100.00
	DEQ	Responsive email to attorney Israel for Kingdom rebutting his angry email regarding Trustee's willingness to accept higher bids from competing bidders	0.30	150.00
	DEQ	Email to Trustee Herzog as to trouble from Israel for Kingdom over higher bids issue	0.10	50.00
	DEQ	Teleconference with Trustee Herzog as to trouble from attorney Israel for Kingdom over Higher offer issue and measures to use to deal with such problem	0.30	150.00
08/13/2020	DEQ	Review email of attorney R. Hirsh for Debtor commenting on recently filed claim of Kingdom-Ruscitti-Western for \$1.3 MM and whether the settlement will release same	0.10	50.00
08/17/2020	DEQ	Email to attorney R. Hirsh for Debtor advising that the claim of \$1.3 MM of Kingdom, Western and Ruscitti will be released in settlement upon approval by court of same and the addendum to the claim so states	0.10	50.00
08/19/2020	DEQ	Review correspondence of attorney Harold Israel for Kingdom complaining of inclusion within Motion to Approve of provision that Trustee will consider competing offers of higher amounts based on his proposed objection	0.30	150.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Analyze the proposed objection of attorney Harold Israel for Kingdom to the Trustee's Motion to Approve the settlement and sale of assets with his client	0.20	100.00
	DEQ Email to Trustee Herzog sending correspondence and proposed objection of attorney Harold Israel for Kingdom to the Trustee's Motion to Approve the settlement and sale of stock to Kingdom	0.10	50.00
	DEQ Teleconference with Trustee Herzog to analyze the position of Kingdom in objecting to the Trustee's Motion to Approve a settlement with and Sale of assets to Kingdom, clarify the origins of the problem and formulate a response to Kingdom	0.40	200.00
08/20/2020	DEQ Teleconference with Trustee Herzog to consider and agree on an approach to the objection of Kingdom to the Trustee's Motion to Approve the settlement with and sale to Kingdom	0.60	300.00
	DEQ Structure and draft correspondence to attorney Harold Israel for Kingdom responding to his correspondence and objection to the Trustee's Motion to Approve the settlement with and sale to Kingdom demonstrating that the Trustee has a fiduciary duty in Bankruptcy Law to consider higher offers and needs no authority in the agreement, that the trustee is acting in good faith and requested to waive advertisement and marketing efforts to solicit higher bids and is willing to amend the order to preclude consideration of any higher offers after the entry of the present order	0.80	400.00
08/24/2020	DEQ Revise draft order approving settlement/sale to Kingdom to satisfy the concerns of attorney H. Israel for Kingdom	0.30	150.00
	DEQ Correspondence to H. Israel and other counsel of revised draft order approving the settlement/sale to Kingdom	0.10	50.00
08/25/2020	DEQ Review email of attorney H. Israel for Kingdom commenting on my revisions to the draft order approving the Kingdom settlement/sale and requesting one change to my changes	0.10	50.00
	DEQ Revise draft order approving the draft order approving the Kingdom settlement/sale to conform to the change requested by Kingdom attorney, Harold Israel, to refer to price of the Kingdom offer as being stated by that agreement rather than a price "offered" by the agreement	0.20	100.00
	DEQ Email to attorney H. Israel and other counsel distributing the second revised draft order to them	0.10	50.00
08/26/2020	DEQ Teleconference with Trustee Herzog to note Debtor's objection to Kingdom settlement and formulate response to expected arguments of Debtor	0.30	150.00
	DEQ Review email of attorney H. Israel for Kingdom asking for a change to draft order approving Kingdom Settlement	0.10	50.00
	DEQ Revise draft order approving Kingdom settlement to incorporate H. Israel's requested changes	0.20	100.00
	DEQ Email to attorney H. Israel sending revised draft order re Kingdom settlement	0.10	50.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Teleconference with attorney H. Israel for Kingdom requesting a different change to the draft order approving the Kingdom settlement settlement	0.20	100.00
	DEQ Email to attorney H. Israel for Kingdom sending the further revised draft order approving the Kingdom settlement	0.10	50.00
	GKS Review Debtor's objection to settlement filed by RH	0.30	150.00
	GKS Call to DEQ asking about the basis of values of lawsuits against Ruscitti and Kingdom as well as others	0.20	100.00
08/27/2020	DEQ Analyze Pomerantz's proof of claim to determine the validity of his alleged Attorney's Lien, reviewing the Notice of Lien and his time records, finding that his calculation of his lien is faulty	0.40	200.00
	DEQ Perform preference analysis of Pomerantz's Attorney's lien	0.20	100.00
	DEQ Correspondence to Trustee Herzog on issues of (i) whether Pomerantz's Notice of Attorney's Lien is preferential and (ii) whether it was properly served via certified mail and on principals as opposed to counsel for the defendants	0.30	150.00
	RDS Review Notice from District Court re Motion for Leave to Withdraw as Counsel and Notice from Court granting Nicola Tancredi leave to appear on behalf of Helmstetter	0.10	35.00
08/28/2020	DEQ Revise draft order approving Kingdom settlement to incorporate language to attach alleged liens including Pomerantz's Attorney's Lien to proceeds pending a later determination by Court of validity and amount thereof	0.20	100.00
	DEQ Email revised draft order approving Kingdom settlement to Pomerantz, advising of language to protect his lien by inclusion of provision attaching lien to proceeds, but questioning calculation of his secured debt of \$166,625 which appears to include (i) hourly fees and (ii) percentage of 21% calculated on 100% of settlement amount of \$555,000 instead of 21% of amount (\$155,000) in excess of \$400,000 as stated in his Retainer Agreement	0.40	200.00
	DEQ Draft Memorandum of all arguments in support of Kingdom settlement and in opposition of expected objection by Debtor	2.60	1,300.00
	DEQ Analyze correspondence of attorney B. King, partner to Pomerantz explaining calculation of secured debt in proof of claim based on hourly fees plus 21% of total recovery, not 21% of amount in excess of \$400,000 as I contend	0.20	100.00
	DEQ Email to Trustee to advise of dispute with Pomerantz's office as to the correct computation of the secured indebtedness claimed by Pomerantz under his retainer agreement	0.10	50.00
	MCO Review emails re: revisions to proposed order related to attachment of any attorneys' liens to proceeds and file same with the Court.	0.20	95.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
	GKS	Memo to DEQ suggesting means to defeat Pomerantz lien	0.30	150.00
08/31/2020	DEQ	Teleconference with Greg Stern discussing settlement, objections and T's arguments supporting motion and opposing objections, to coordinate strategy for conducting oral arguments at 9/01/20 hearing on Kingdom settlement and objections by R. Hirsh and M. Pomerantz and allocation of arguments between us	0.30	150.00
	DEQ	Conference with Trustee Herzog to conduct dry run of his expected testimony at 9/01/20 hearing on Trustee's motion to approve settlement with Kingdom	0.50	250.00
	DEQ	Analyze objection filed by attorney R. Hirsh for Debtor against Kingdom settlement and the multitude of exhibits attached to the objection, all in preparation of counter arguments to the objection of Hirsh	0.80	400.00
	DEQ	Email to Trustee Herzog advising of substance of Hirsh's objection to Kingdom settlement and proposed counter arguments to substance of same	0.30	150.00
	DEQ	Review objection filed by M. Pomerantz to Kingdom settlement in order to formulate counter arguments to it	0.20	100.00
	GKS	Teleconference with DEQ Stern discussing settlement, motion to approve settlement, objections, T's arguments supporting motion and opposing objections, coordinating strategy for oral arguments at 9/01/20 hearing on approval of Kingdom settlement and objections by R. Hirsh and M. Pomerantz and allocation of arguments	0.30	150.00
09/01/2020	DEQ	Teleconference with attorneys H. Israel and G. Blackman to prepare for hearing on settlement	0.50	250.00
	DEQ	Email to Trustee Herzog and G. Stern advising of Blackman's view of best method of conducting the hearing contrary to our strategy	0.10	50.00
	DEQ	Teleconference with Debtor's R. Hirsh to advise of strategy of Trustee to press for approval of Kingdom settlement at today's hearing	0.10	50.00
	DEQ	Teleconference with Trustee Herzog to review strategy for today's hearing on approval of settlement with Kingdom	0.10	50.00
	DEQ	Prepare for oral argument on Trustee's approval of settlement with Kingdom by reviewing all pleadings and objections	0.70	350.00
	DEQ	Court appearance at hearing before Judge Cox to argue in favor of settlement with Kingdom	0.70	350.00
	DEQ	Conference call with Trustee Herzog and G. Stern to assess hearing to approve settlement with Kingdom and plan next actions required	0.30	150.00
	GKS	Review and analyze Pomerantz objection to T's motion to approve Kingdom compromise and settlement and Debtor's objection to T's motion to approve Kingdom compromise and settlement and exhibits A - D - Prepare for court		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		hearing notes in response to objections - review T's motion to approve Kingdom compromise and settlement and motion to enter agreed order determining ownership and draft orders	1.60	800.00
	GKS	Court - Representation at hearing on T's motion to enter agreed order designating ownership and motion to approve compromise and settlement	0.70	350.00
	GKS	Conference call with T and DEQ re court hearing on T's motions, continuing course of action, Pomerantz' alleged secured claim, discussion of 727 considerations	0.20	100.00
	GKS	Telephone conference with RLH re court hearing - debtor's document production and T's investigation	0.20	100.00
09/02/2020	DEQ	Review Court's entry of two orders, approving the Kingdom settlement with the addition of findings made by Judge Cox and Agreed Order determining that the estate is the owner of the Kingdom stock	0.10	50.00
	DEQ	Calculate the appeal time of any aggrieved party to the order approving the Kingdom settlement	0.10	50.00
	DEQ	Email to Trustee Herzog advising of court's entry of orders approving Kingdom settlement and agreed order of ownership, of date of expiration of appeal time and actions required to accomplish closing of Kingdom settlement	0.20	100.00
	DEQ	Calculate documents needed to be prepared to fulfill closing of Kingdom settlement	0.20	100.00
	DEQ	Email to Kingdom attorneys, H. Israel, G. Blackman and J. Burns to advise of entry by Court of order approving Kingdom settlement, expiration of appeal time and documents required to be prepared by them to accomplish closing	0.20	100.00
	DEQ	Teleconference with Trustee's assistant to request opening of an estate bank account and submittal of wire transfer instructions for receiving the \$555,000.00 payment from Kingdom at the 9/17/20 closing	0.20	100.00
	GKS	Review Order Approving Compromise and Settlement (Docket #76)	0.10	50.00
09/04/2020	DEQ	Email to Trustee Herzog pressing for wire transfer instructions for the closing on the Kingdom settlement	0.10	50.00
09/08/2020	DEQ	Email to attorney Harold Israel for Kingdom transmitting Herzog's wire transfer instructions for payment of \$555,000 at 9/17 closing	0.10	50.00
	DEQ	Review email of attorney Gary Blackman for Kingdom asking for explanation of the closing documents required for the closing of the Kingdom settlement per the agreement he drafted	0.10	50.00
	DEQ	Email to attorney Gary Blackman for Kingdom enumerating closing documents that he needs to prepare for the 9/17/20 settlement	0.30	150.00
09/10/2020	DEQ	Correspondence to attorney G. Blackman proposing as additional Closing		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		document, preparation of agreed order or stipulation in Circuit Court Litigation disqualifying attorney Pomerantz based on conflict of interest and explanation of reasons for same	0.20	100.00
	DEQ	Review responsive correspondence to attorney G. Blackman for Kingdom explaining his position on disqualification of attorney Pomerantz in Circuit Court Litigation and accepting my proposal	0.20	100.00
	DEQ	Review correspondence of attorney G. Blackman for Kingdom as to prerequisites for 9/17/20 closing of settlement	0.10	50.00
	DEQ	Correspondence to attorney G. Blackman for Kingdom specifying closing procedures for 9/17/20 of Kingdom Settlement	0.20	100.00
	DEQ	Review email of attorney Jamie Burns for Kingdom advising of her role in closing of Kingdom settlement on 9/17/20	0.10	50.00
	DEQ	Correspondence to attorney Jamie Burns for Kingdom summarizing enumeration of closing documents that she will need to draft for 9/17/20 closing of Kingdom settlement and procedures to utilize	0.30	150.00
09/15/2020	DEQ	In preparation for 9/17/20, review clerk's docket to assure of absence of any appeal from the order approving the Kingdom Settlement	0.20	100.00
	DEQ	Review clerk's docket in the Nissan Adversary Proceeding to assure the absence of any action impeding the rights of the estate	0.20	100.00
	DEQ	Review settlement agreement with Kingdom and prepare list of (i) conditions to closing the settlement, (ii) documents required and (iii) procedures to accomplish the closing	0.40	200.00
	DEQ	Correspondence to attorney Jamie Burns for Kingdom advising of (i) revisions to enumeration of closing documents for Kingdom settlement to account for transfer of domain names and rights and (ii) sliding scale of timing for different actions and documents as required by settlement agreement	0.20	100.00
09/16/2020	MCO	Telephone conference with DEQ re: appeal and issue of standing to pursue same.	0.20	95.00
	GKS	Review and analyze RLH email and Notice of Appeal, DEQ and T's emails re Notice of Appeal, filing of motion to dismiss and proceeding with closing, Hisrael, GBlackman emails re Notice of Appeal and course of action to be taken - reply emails to T and DEQ and emails to working group	0.50	250.00
	DEQ	Review email of attorney R. Hirsh for Debtor advising of filing of notice of appeal from order approving settlement	0.20	100.00
	DEQ	Email to attorney R. Hirsh for Debtor demanding supersedeas for stay pending appeal of closing of Kingdom settlement	0.10	50.00
	DEQ	Review Hirsh's notice of appeal from order approving Kingdom settlement	0.20	100.00
	DEQ	Correspondence to attorneys G. Blackman-Harold Israel-J. Burns advising		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	of Hirsh's notice of appeal , the consequences of that action and possible countermeasures	0.30	150.00
DEQ	Review email of Trustee Herzog demanding supersedeas from Debtor for any stay pending appeal of closing of Kingdom settlement and asking whether 363m protections were incorporated into order approving settlement	0.10	50.00
DEQ	Correspondence to Trustee Herzog advising that Kingdom refused all protections normally afforded to a buyer of assets including 363m to pursue its strategy that the agreement was only a settlement and never a sale	0.10	50.00
DEQ	Review email of Trustee Herzog commenting on consequences of Kingdom's refusal to consider the agreement to include a sale and seek the normal protections of a buyer of assets including 363m rights	0.10	50.00
DEQ	Analyze Kingdom settlement agreement to search for means to closing the agreement pending Hirsh's appeal	0.30	150.00
DEQ	Correspondence to Trustee Herzog recommending the filing of a motion to dismiss Hirsh's appeal due to the Debtor not being an aggrieved party based on a lack of standing of the Debtor	0.30	150.00
DEQ	Review responsive email of Trustee Herzog commenting that a motion to dismiss the appeal may slow the ultimate decision by the District Court and therefore be unfavorable	0.10	50.00
DEQ	Review correspondence to Gregory Stern directing the prosecution of a motion to dismiss Hirsh's appeal as the best manner to shorten the delay	0.10	50.00
DEQ	Correspondence to attorney H. Israel recommending closing the Kingdom settlement notwithstanding the pendency of Hirsh's appeal due to the absence of a stay	0.20	100.00
DEQ	Review email of attorney G. Blackman for Kingdom asking for assurance that a closing would moot Hirsh's appeal	0.10	50.00
DEQ	Review email of Gregory Stern urging closing notwithstanding the pendency of Hirsh's appeal	0.10	50.00
DEQ	Review of email of G. Blackman doubting wisdom for his client of closing notwithstanding the appeal	0.10	50.00
DEQ	Review email of Trustee Herzog asking for identity of district judge who will hear Hirsh's appeal to determining possible delay caused by a motion to dismiss the appeal based on lack of Debtor having standing	0.10	50.00
DEQ	Search docket of District Court and verify that Hirsh's appeal has not been opened as a case in that court nor assigned to any judge	0.30	150.00
DEQ	Email to Trustee Herzog advising that Hirsh's appeal has not yet been assigned to any judge as it is too early to do so	0.10	50.00
DEQ	Teleconference with attorney Hirsh explaining his strategy for his appeal of		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	Kingdom settlement	0.30	150.00
	DEQ Correspondence to Trustee Herzog disclosing contents of discussion with attorney Hirsh regarding his strategy in pursuing appeal of Kingdom settlement	0.20	100.00
	DEQ Email to attorney H. Israel recommending that he file his own brief against Hirsh's appeal of the Kingdom settlement rather than assist our brief	0.20	100.00
	DEQ Review email of Gregory Stern to G. Blackman recommending a closing now to moot Hirsh's appeal from the Kingdom settlement	0.10	50.00
	DEQ Review email of G. Blackman refusing to close during the appeal	0.10	50.00
	MCO Review emails re: appeal (.10); telephone conference with DEQ re: merits of filing Motion to Dismiss based on lack of standing.	0.30	142.50
09/17/2020	DEQ Review email of Gregory Stern demanding investigation into Hirsh's fee and pressing a Rule 9011 violation for his frivolous appeal	0.10	50.00
	DEQ Email to Gregory Stern commenting that a Rule 9011 violation letter must be accompanied by a sanction pleading	0.10	50.00
09/21/2020	GKS Review and analyze from Pallmeyer's courtroom deputy re debtor's motion for leave and to substitute attorneys - forwarding to DEQ and RSS and ?g status of motion to dismiss appeal for lack of standing	0.20	100.00
	DEQ Research standing for a Chapter 7 debtor to appeal from the order approving the Kingdom Settlement	2.60	1,300.00
09/22/2020	DEQ Research "aggrieved" party status as required for any party to appeal from an order of the Bankruptcy Court	1.70	850.00
	DEQ Review Hirsh's motion to substitute Tancredi as Helmstetter' counsel for the appeal from the order approving the Kingdom Settlement	0.10	50.00
	DEQ Review the District Court's order granting the substitution of Tancredi for Hirsh as counsel in the appeal of the approval of the Kingdom settlement	0.10	50.00
09/23/2020	DEQ Draft motion to dismiss Helmstetter appeal from Kingdom settlement as to preliminaries and first two sections on appellate standards	3.20	1,600.00
09/24/2020	DEQ Draft second portion of motion to dismiss Helmstetter appeal of Kingdom Settlement as to failure to negate a showing of a reasonable possibility of insolvency	2.60	1,300.00
	RDS Prepare appearance for GKS, DEQ and RSS in District Court appeal	0.20	70.00
09/28/2020	DEQ Investigation of Debtor's changes in scheduled assets bearing on issue of Debtor's standing to appeal Kingdom Settlement	0.60	300.00
10/01/2020	DEQ Additional research for Debtor's appeal of Kingdom Settlement as to burden of showing standing to appeal, analyzing cases	0.70	350.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Review Tancredi's statement of contents of record and designation of issues for his appeal from Kingdom settlement to determine Debtor's strategy on appeal as to issues to raise and documents or pleadings to use	0.30	150.00
	DEQ Correspondence to Trustee Herzog sending Tancredi's statement of contents of record on appeal and designation of issues for same, opining as to Tancredi's intended strategy on appeal	0.20	100.00
	DEQ Review email of Trustee Herzog stating that Tancredi's issues on appeal from Kingdom settlement will fail under the "clearly erroneous" test	0.10	50.00
	DEQ Additional research for motion to dismiss appeal as to lack of Debtor's standing, cases outside the 7th circuit and burden to prove standing	1.30	650.00
	DEQ Further research on procedural issues for motion to dismiss Debtor's appeal of Kingdom Settlement	0.90	450.00
	DEQ Draft fact and procedural sections of motion to dismiss appeal	1.60	800.00
10/05/2020	DEQ Teleconference with M. O'Brien as to needed changes to Motion to Dismiss ?Debtor's appeal from kingdom Settlement, especially fact section	0.30	150.00
	DEQ Revise section of Motion to Dismiss appeal in fact section	3.20	1,600.00
10/06/2020	DEQ Analyze Tancredi's statement of contents of record to determine whether additional pleadings or documents are required to oppose the appeal	1.10	550.00
10/09/2020	DEQ Draft Appellee's Counter Designation of record and issues	1.10	550.00
	DEQ Draft notice of filing and certificate of service for Appellee's Designation	0.30	150.00
10/12/2020	MCO Review draft of additional issues on appeal; telephone conference with DEQ re: same; update draft and file same.	0.30	142.50
10/13/2020	DEQ Review email of attorney R. Hirsh for Debtor requesting K-1s for Kingdom and Western Ave Nissan from attorney G. Blackman, to determine if any interest of the estate is involved, especially to need a copy of the K-1s to file the estate's tax returns	0.10	50.00
	DEQ Review responsive email of attorney G. Blackman for Kingdom and Western Ave Nissan to Debtor's attorney R. Hirsh, refusing to give a K-1 for Western Ave as Helmstetter lacks ownership interest in same and contending that a K-1 for Kingdom has already been sent to Helmstetter	0.10	50.00
	DEQ Review responsive email of Debtor's attorney R. Hirsh contending Helmstetter has right to K-1 for Western Avenue due to Agreed Order determining Helmstetter owned 25% of Western Ave	0.10	50.00
	DEQ Email to accountant Lois West and trustee Herzog advising of fight between Debtor and Western Ave Nissan as to whether Helmstetter is entitled to a K-1 as an owner or putative owner and asking L. West whether she needs the Debtor's 2019 tax return to use to file a tax return in 2019 for the estate	0.10	50.00
10/14/2020	GKS Review and analyze RLH and DEQ emails re Western Nissan 2019 K-1,		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	reviewing Kingdom Chevrolet 2019 K-1	0.20	100.00
GKS	Review and analyze DEQ emails re Fiat interpleader - proposed settlement with Santander	0.10	50.00
GKS	Telephone conference with DEQ re issues relating to Western Nissan 2019 K-1 and settlement of Fiat interpleader and communications with N Tancredi re same	0.30	150.00
GKS	Telephone conference with re status of appeal and draft of motion to dismiss appeal due to appellant's lack of standing	0.10	50.00
DEQ	Review responsive email of Attorney G. Blackman for Western Ave denying that the Agree Order entitles Helmstetter to receive a K-1 as an owner of Western Ave Nissan due to the disputed nature of Helmstetter's alleged ownership of said asset	0.10	50.00
DEQ	Review email of Lois West as to rules for filing a tax return for Estate and relationship to Debtor's return	0.20	100.00
10/16/2020	DEQ Proofreading and editing text of motion to dismiss appeal	1.30	650.00
10/19/2020	DEQ Draft addition argument section of Motion to dismiss appeal based on waiver	2.30	1,150.00
10/20/2020	DEQ Complete draft of new argument of Waiver in Motion to Dismiss appeal	1.10	550.00
10/21/2020	DEQ Research Waiver argument	0.80	400.00
10/22/2020	DEQ Draft revised argument pertaining to lack of standing in motion to dismiss Helmstetter's appeal from Kingdom settlement	2.60	1,300.00
10/23/2020	DEQ Complete argument section of Motion to Dismiss Helmstetter's appeal from Kingdom Settlement and complete cite checking, proof reading, editing	4.10	2,050.00
11/02/2020	DEQ Conference with Monica O'Brien to review draft of Motion to dismiss appeal and areas to improve same	0.40	200.00
11/03/2020	GKS Review, analyze and revise updated draft of Motion to Dismiss Appeal - email to working group re same	1.60	800.00
11/04/2020	DEQ Review changes made by Gregory Stern to Motion to Dismiss Appeal and analyze the appropriateness of same	0.60	300.00
11/05/2020	DEQ Revise factual argument section of Motion to Dismiss Appeal per Stern's comments	1.20	600.00
11/09/2020	DEQ Re-calculate the values of Debtor's debts, all assets and Kingdom assets from three sets of schedules for inclusion within Motion to Dismiss Appeal	1.60	800.00
11/10/2020	DEQ Revise draft of Motion to dismiss Appeal by incorporating Trustee's comments and changes and re-calculation of changing values of Debtor's debts, all assets and Kingdom assets from three sets of schedules to demonstrate the Debtor's manipulation of those values in attempt to show		

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		the Debtor's pecuniary interest at stake and therefore allege the existence of standing	1.40	700.00
11/11/2020	GKS	Reviewing Nick Tancredi email requesting agreement to extension of time to file appellant's brief - reply email to NT re same	0.10	50.00
11/12/2020	DEQ	Review email of Debtor's attorney Tancredi handling the appeal, requesting an extension of 28 days to file his brief because he was ignorant of the time period for doing so	0.10	50.00
	DEQ	Refer to Gregory Stern for decision the email of Tancredi requesting 28 additional days to file his appellate brief	0.10	50.00
	DEQ	Teleconference with Trustee Herzog pertaining to Tancredi's request for an extension of time to file his appellate brief because he was ignorant of the requisite time period	0.20	100.00
11/13/2020	DEQ	Incorporate final comments of Trustee and Gregory Stern into the Motion to Dismiss Appeal of Helmstetter	1.70	850.00
11/15/2020	DEQ	Review Tancredi's motion for extension of time to file the Debtor's brief in the appeal of the Kingdom settlement	0.20	100.00
11/16/2020	RDS	Telephone conference with MCO re procedure for filing Motion to Dismiss amid pandemic, review Northern District of Illinois procedures and Judge Pallameyer's website, email exchange with MCO re procedure or filing; Review email from Nicole, Judge's re response to Appellate Brief, forward same to MCO.	0.30	105.00
	GKS	Reviewing debtor's motion to extend time to file appellate brief and attorney, NT's, Affidavit - emails to and from DEQ re filing objection to motion to extend time Telephone conference with	0.30	150.00
	GKS	Reviewing, revising and finalizing draft of Motion to Dismiss Appeal - email to MCO and DEQ re same and filing Motion	0.80	400.00
	GKS	Reviewing Judge's Clerk's email re time need to file appellate brief - reviewing BR 8016 re time periods - Reply to Clerk re time needed to file briefs	0.20	100.00
	DEQ	Draft objection to Tancredi's motion for an extension of time to file Debtor's brief in the appeal of the Kingdom settlement	1.10	550.00
11/18/2020	GKS	Reviewing district court order docket no. 15 extending time to file brief and requiring response to T's motion to dismiss - email to DEQ and DH re same	0.10	50.00
11/19/2020	GKS	Reviewing debtor's response to T's objection to debtor's motion to extend to file appellate brief and attached affidavits of Rodrigues and Temkin in support of damages calculation - email to DEQ and working group re same	0.30	150.00
12/05/2020	GKS	Reviewing appellant's motion to supplement, exhibits 1,2,3 & proposed order - email to DEQ forwarding motion, requesting analysis and draft objection	0.60	300.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
12/06/2020	GKS	Reviewing DEQ email and analysis of motion to supplement	0.10	50.00
	GKS	Review and revise draft of objection to appellant's motion to supplement	0.30	150.00
	DEQ	Analyze new motion of Tancredi for Debtor seeking to conduct discovery on issue of Debtor's insolvency and therefore standing to prosecute the appeal, along with the declarations for the BERO group	0.40	200.00
	DEQ	Draft objection to Tancredi's motion for Debtor to conduct discovery during appeal on issue of Debtor's insolvency and therefore his standing to prosecute the appeal	1.30	650.00
12/07/2020	GKS	Reviewing court's minute order (docket no. 22) re motion to supplement - Telephone conference with DEQ re same, revised draft of objection to motion supplement, ?g statutory basis for motion to supplement and further revisions to draft objection	0.20	100.00
	DEQ	Revise the draft of Objection to Tancredi's motion to take discovery during the appeal, all to incorporate changes of Trustee and Gregory Stern	0.30	150.00
	DEQ	Teleconference with Gregory Stern pertaining to strategy in opposing Tancredi's motion to conduct discovery during his appeal	0.30	150.00
	DEQ	Email to Trustee Herzog advising of Judge Pallmyers scheduling order for responding to Tancredi's motion to conduct discovery during the appeal	0.20	100.00
	DEQ	Teleconference with Trustee Herzog pertaining to (i) his changes to our draft objection to Tancredi's motion to conduct discovery during the appeal and (ii) the time periods set by the court in her scheduling order for responding to Tancredi's motion	0.30	150.00
	RDS	Review emails re Tancredi Motion to Supplement Record, course of action for same, Judge's sua sponte minute order and next steps (.2): Telephone conference with DEQ re same (.1)	0.30	105.00
12/13/2020	RDS	Research supplemental records on appeal, FBR 8000's rules	0.80	280.00
12/14/2020	GKS	Reviewing, revising and finalizing draft of Appellee's Objection to Appellant's Motion to Supplement	0.40	200.00
	DEQ	Review caselaw added to Trustee's Objection to Tancredi's Motion for discovery during appeal as added by Rachel Sandler	0.80	400.00
	DEO	Revise Trustee's Objection to Tancredi Motion based on new caselaw	0.40	200.00
	RDS	Continue research re supplemental record on appeal and incorporate same into response brief in opposition to Motion to Supplement Record	1.30	455.00
	RDS	Prepare Notice of Filing of Response in Opposition to Motion to Supplement Record	0.10	35.00
12/15/2020	GKS	Reviewing d appellant's response to T's motion to dismiss appeal - reviewing DEQ and DHerzog emails analyzing response & failure to file opening brief	0.30	150.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

		Hours	
	DEQ Analyze Tancredi's Response for Helmstetter to Trustee's Motion to Dismiss for lacking of standing	1.20	600.00
	DEQ Correspondence to Trustee Herzog summarizing analysis of Tancredi's Response to our Motion to Dismiss and providing highlights of defects in the Response and counter-arguments to use in Trustee's Reply thereto	0.40	200.00
	DEQ Review Rachel Sandler's correspondence reporting that Tancredi as attorney for Helmstetter failed to timely file his opening brief on the merits of the appeal and the possible consequences of same	0.10	50.00
	DEQ Correspondence to Trustee Herzog reporting that Tancredi for Helmstetter failed to timely file the opening brief on the merits of the appeal and the likely consequences of same	0.20	100.00
	DEQ Email to Trustee Herzog advising of several recent decisions of the Seventh Circuit Court of Appeals on the issue of standing, starting with Larkin vs Financial System of Green Bay	0.10	50.00
	DEQ Review Trustee Herzog's correspondence opining on defects of Tancredi's Response for Helmstetter to our Motion to Dismiss the appeal due to lack of Standing	0.20	100.00
	DEQ Teleconference with Trustee Herzog to review Tancredi's Response to our Motion to Dismiss the appeal due to a lack of standing and the strategy going forward to win the appeal	0.30	150.00
	DEQ Review email of attorney Gary Blackman for Kingdom offering assistance in rebutting Tancredi's factual allegations and arguments set forth in his Response to our Motion to Dismiss the appeal for lack of standing, regarding the true nature of the Cook County litigation and the nature of the actions and amounts of damages involved therein	0.10	50.00
	DEQ Correspondence to attorney G. Blackman for Kingdom declining offer of assistance as to facts involved in the Cook County litigation in order to avoid involvement in issues which are not determinative of the appeal and our Motion to Dismiss the appeal	0.20	100.00
12/17/2020	DEQ Correspondence to Trustee Herzog advising of nature of arguments to be included within our Reply to Helmstetter on the issue the Debtor's lack of standing for his review and comment	0.30	150.00
	DEQ Research effect of Appellant failing to file its opening brief and opportunity to dismiss the appeal for that reason, including the wide range of remedies available to the court	1.20	600.00
	DEQ Analyze the Temkin Affidavit for BERO supporting Appellant's response to trustee's motion to dismiss the appeal and note its weaknesses and defects	0.80	400.00
	DEQ Commence draft of Reply of Appellee to Appellant's (Debtor) Response to Trustee's motion to dismiss appeal for lack of standing	2.30	1,150.00
12/18/2020	DEQ Search for court reporter in Tampa to report Helmstetter's Rule 2004 exam	0.40	200.00

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
	DEQ	Teleconference with Reporters On Madison in Tampa to make arrangements for Helmstetter's Rule 2004 exam on 12/29/20 via Zoom or telephone	0.40	200.00
	DEQ	Teleconference with Debtor's attorney, R. Hirsh, to confirm arrangements for oral examination of Helmstetter before a reporter in Tampa, including the location, documents as exhibits, timing and alternatives	0.50	250.00
	DEQ	Email to Trustee Herzog advising of date and arrangements for oral exam of Helmstetter in Tampa, FL	0.10	50.00
	DEQ	Email to Tampa FL court reporter to confirm arrangements for Helmstetter's oral examination on 12.29.20	0.30	150.00
	DEQ	Email to Debtor's attorney R. Hirsh to confirm in writing as he requested the arrangements for the oral examination of Helmstetter in Tampa	0.20	100.00
12/19/2020	DEQ	Draft the second and third parts of the Trustee's Reply to Debtor's Response to Trustee's Motion to Dismiss the appeal for lack of standing	3.40	1,700.00
12/21/2020	GKS	Review DEQ emails re reply to debtor's response to motion to dismiss appeal and 2d draft - email to DEQ ?g latest draft of reply	0.10	50.00
12/22/2020	DEQ	Review Debtor's Reply Brief in appeal as to his motion to take discovery on issue of insolvency	0.30	150.00
	DEQ	Email to Trustee Herzog sending a copy of Debtor's Reply Brief as to his Motion to take discovery on issue of Insolvency along with a summary of his arguments	0.20	100.00
	GKS	Review and revise draft of T's reply to debtor's response to motion to dismiss	1.30	650.00
	RDS	Review Motion to Dismiss and Appellant Response (.6); Begin review, revision and edit of Reply (1.8)	2.40	840.00
12/23/2020	RDS	Continue review, revision and edit of Reply.	0.80	280.00
	RDS	Meeting with DEQ re revisions to Reply.	0.10	35.00
	RDS	Search Westlaw for quote re Court's sua sponte authority to dismiss appeal and speculation and conjecture not evidence and incorporate into reply.	0.60	210.00
	DEQ	Teleconference with Trustee Herzog pertaining strategy for prosecuting motion to dismiss Helmstetter appeal	0.30	150.00
	DEQ	Review and approve changes of Gregory Stern to draft Reply regarding Trustee's Motion to Dismiss the Helmstetter appeal	0.40	200.00
	DEQ	Review and revise RSS draft of Reply regarding Trustee's Motion to Dismiss the Helmstetter appeal	0.70	350.00
	GKS	Reviewing and revising draft of reply to debtor's response to motion to		

12/29/2020

Helms-King

1

David Herzog

Statement No:

Ruscitti/Kingston Litigation and Settlement

			Hours	
		dismiss appeal	0.70	350.00
	RDS	Draft Notice of Filing of Reply & Certificate of Service	0.10	35.00
12/28/2020	DEQ	Check docket in Debtor's appeal of Kingdom settlement to determine whether Tancredi is seeking a second extension of time to file his missed opening brief, finding nothing	0.10	46.50
		For Current Services Rendered	199.80	98,789.00
		Total Current Work		98,789.00
		Balance Due		<u>\$98,789.00</u>

GREGORY K. STERN, P.C.

53 West Jackson Boulevard
Suite 1442
Chicago, Illinois 60604

(312)-427-1558

Statement Date: December 29, 2020

Statement No. 1

Account No. Helms.Lit

David Herzog
77 West Washington Street
Suite 1400
Chicago, IL 60602

Page: 58

RE: Litigation - Causes of Action

Interim Statement

Payments received after 12/29/2020 are not included on this statement.

Fees

			Hours	
12/09/2019	GKS	Reviewing email from Santander attorney re debtor's alleged claims against Santander and Santander's suit against New City Historic Auto Row & attachments	0.20	100.00
02/10/2020	DEQ	Conference with Gregory Stern to analyze multiple causes of action and pending litigation listed in Debtor's schedules to permit Trustee to make a business decision to prosecute such actions or not	0.20	100.00
02/27/2020	GKS	Reviewing email from DEQ and attached motion to dismiss 2d amended counterclaim filed by debtor in Nissan 523 adv	0.20	100.00
02/28/2020	DEQ	Analyze adversary complaint of Nissan determining Helmstetter's debt to be non-dischargeable and Helmstetter's counterclaim, considering whether counterclaim constitutes property of the estate	0.60	300.00
	DEQ	Correspondence to Trustee Herzog recommending intervention in Debtor's counterclaim against Nissan's adversary complaint	0.10	50.00
03/01/2020	GKS	Reviewing Nissan 523 adversary docket - last docket entries relate to motion to dismiss 2d amended counterclaim	0.20	100.00
03/23/2020	GKS	Reviewing email from Santander attorney re UCC search and business interests of the debtor but not disclosed in the Schedules. For example, UCC filed by CT Corporation System, as Representative, filing number 22393731 filed May 19, 2017 against New City, Imagine Motorcycles LLC, Invest in Tonight LLC, Temptation Transportation LLC etc. - forwarding to DEQ	0.20	100.00
	DEQ	Analyze docket in chapter 11 case of New City Nissan in Indiana to determine whether any residual value remains and whether the estate of Helmstetter would hold causes of action against Nissan, counsel for New City, the accountant for New City or the other owners of New City	0.90	450.00

David Herzog

Statement No:

Litigation - Causes of Action

			Hours	
03/24/2020	DEQ	Analyze the UCC search conducted by Santander's counsel and sent to Trustee to assist in searching for hidden businesses of Helmstetter	0.40	200.00
03/26/2020	MCO	Email to and from Debbie Devassy, attorney for Santander, re: additional information regarding assets of the Debtor.	0.20	95.00
03/27/2020	DEQ	Research counsel for Nissan in adversary pending against Debtor and status of action to determine whether estate has an interest in pursuing said cause of action	0.20	100.00
04/15/2020	GKS	Telephone conference with Nick Tancredi 630 649 4268 - contacted by Paul Rodriguez (accountant ?) on behalf of debtor to examine multiple files/causes of action to determine viability of same and range of recoveries - T's interest in possible recoveries, ?s regarding ownership of causes of action/claims and whether corporate/llc/partnership ca(s) and claims would result in net benefit to debtor's Ch 7 estate - discussed Fiat, Nissan, Santander and Kingdom Chevrolet litigation/claims - suggested NT send email outlining claims where he is seeking T's approval to pursue or employment by estate on contingency basis	0.50	250.00
	GKS	email to DEQ and T re discussions with Nick Tancredi	0.20	100.00
	DEQ	Investigate background and identity of Nick Tancredi, fraud investigator, recommended to Trustee by accountant Paul Rodriguez, to investigate actions of (i) Kingdom Chevrolet, (ii) Nissan Western Avenue, (iii) Fiat and (iv) Santander	0.30	150.00
04/25/2020	GKS	Telephone conference with RHirsh re N Tancredi, NT's involvement in Helmstetter case, RLH's possible representation of debtor in Nissan adversary	0.20	100.00
05/12/2020	DEQ	Analyze pleadings of the district court case of Santander v Helmstetter and New City CHI, including withdrawal of three successive sets of lawyers defending Helmstetter, the default judgment for over \$5 M entered against the corporation, New City CHI and a default entered against Helmstetter but no judgment due to his bankruptcy petition, which case by Santander is supposedly the basis of Helmstetter's suit for millions of dollars of damages against Santander	0.90	450.00
05/15/2020	GKS	Telephone call with Richard Hirsh re representation of debtor in Nissan adversary	0.10	50.00
05/19/2020	GKS	email to T and working group re conversations with R Hirsh re dismissal of Nissan adversary, substitution of attorney for debtor and misc matters	0.10	50.00
	GKS	Review and analyze DEQ email re status of Nissan adversary, RLH representation - reply email re possible need to reexamine Nissan POC 2	0.10	50.00
	DEQ	Per email of Gregory Stern, check status of adversary of Nissan v Helmstetter for dismissal of action on motion of new attorney Richard Hirsh, finding no dismissal but only that Hirsh entered an appearance and vacated August trial date	0.20	100.00
	DEQ	Email to Trustee Herzog advising that attorney Richard Hirsh has appeared		

David Herzog

Statement No:

Litigation - Causes of Action

			Hours	
		for Helmstetter in Nissan Adversary and has threatened an aggressive defense of the case	0.20	100.00
06/04/2020	DEQ	Analyze the pleadings produced by prior attorney Benjamin regarding the Santander suit to determine whether said documents support the cause of action alleged by Helmstetter v. Santander	0.70	350.00
06/10/2020	DEQ	Review Helmstetter Narrative as to causes of action against Kingdom, Nissan and Santander	0.20	100.00
	DEQ	Email to Debtor's attorney Hirsh commenting on Helmstetter's Narrative of causes of action, that we need to analyze the supporting documents	0.10	50.00
06/11/2020	DEQ	Review email of attorney R. Hirsh suggesting Trustee intervene in litigation between Santander and Fiat Credit over \$440,000 of disputed credits owed by Fiat to New City Auto or file bankruptcy for New City Auto	0.10	50.00
	DEQ	Email to Trustee Herzog advising of Hirsh's suggestion of pursuing Fiat Credit disputed obligation to pay \$440,000 to New City which Santander is seeking as well and soliciting his opinion	0.10	50.00
	DEQ	Teleconference with Trustee Herzog to analyze merits and disadvantages of Hirsh's suggestion that Herzog intervene in litigation between Santander and Fiat Credit over \$440,000 of disputed credits or file bankruptcy for New City	0.20	100.00
	DEQ	Extensive email to attorney Hirsh exploring his suggestion of Trustee intervening in litigation over disputed credits between Santander and Fiat Credit, asking for documents showing who on behalf of New City needs to authorize its bankruptcy filing and solvency of New City to determine whether Trustee will be entitled to keep any of \$440,000 of creditor if Trustee fights and defeats both Santander and Fiat	0.40	200.00
	GKS	Review and analyze RLH email to DEO re New City Historic Auto ROW, 440g cash on deposit, Santander interpleader re same, possible bk - reviewing joint status report FCA US & Santander - Review DEQ reply email to RLH re NCHAR analysis & no benefit to debtor's bk estate	0.30	150.00
06/12/2020	DEQ	Review message of Debtor Attorney R. Hirsh advising that he is entering into settlement negotiations with Nissan as to Adversary on basis of mutual releases which may release causes of action of estate	0.10	50.00
	DEQ	Email to Trustee Herzog advising of Hirsh's advise that Debtor's settlement with Nissan may effect the rights of the estate	0.10	50.00
	DEQ	Email to Debtor's attorney R. Hirsh asking how he can accomplish his stated goal of releasing actions against Nissan without affecting the rights of the estate	0.10	50.00
	DEQ	Review Hirsh's email answer that he can release Nissan from estate's actions without affecting estate	0.10	50.00
	DEQ	Email to Trustee Herzog summarizing Hirsh's intended plan to settle with Nissan	0.20	100.00

David Herzog

Statement No:

Litigation - Causes of Action

		Hours	
	DEQ Email to Greg Stern summarizing issues involved in Hirsh's intentions for estate to participate in the intervenor action between Santander and Fiat over the \$440,000 of disputed credits from Fiat to Helmstetter's bankrupt company, New City Historic	0.20	100.00
	DEQ Review pleadings involving intervenor action between Fiat and Santander sent by R. Hirsh, noting that Fiat disputes obligation to pay, Santander asserts a UCC security interest and \$5 M judgment on the credits, the unknown creditors of New City must be paid and then and only then would Herzog be entitled to 51% of the surviving credits	0.40	200.00
	DEQ Email to Trustee Herzog summarizing the intervenor pleadings of Fiat v Santander over the disputed credits sent by Hirsh, concluding there is little to no chance of the estate realizing any recovery	0.30	150.00
	DEQ Correspondence to debtor's attorney R. Hirsh rejecting his proposal that estate participate in intervenor action between Fiat and Santander over the \$440,000 of disputed credits owed to New City dealership due to prior rights of (i) Fiat, (ii) Santander per UCC, (iii) Santander due to its \$5 Million judgment against the recipient of the credits, New City, (iv) the unknown unsecured creditors of New City and the other shareholders holding 49% of the stock of New City	0.20	100.00
	DEQ Review Tancredi's message for Helmstetter pushing for estate to participate in intervenor action of Fiat v Santander, with no factual support	0.10	50.00
06/15/2020	DEQ Email to N. Tancredi, consultant to Debtor, rejecting his offer to sue for estate the landlord of the property leased to New City Historic Auto at 2401 S. Michigan based on the cause of action being a corporate asset that does not belong to Helmstetter nor the estate and is premised on the failure of the Landlord to disclose obvious facts that would have been discovered thru due diligence	0.30	150.00
	DEQ Teleconference with Greg Stern to coordinate efforts on Helmstetter case and the potential litigation assets	0.20	100.00
	DEQ Review email of N. Tancredi repeating request to be allowed to sue Nissan North America for the estate	0.10	50.00
	DEQ Email to N. Tancredi repeating the rejection of his request to sue Nissan North America for fear of severe sanctions imposed for bringing a frivolous suit	0.20	100.00
	DEQ Research corporate structure of Nissan to determine relationship of Nissan North America to Nissan Motor Co, as a potential litigation target of Tancredi	0.30	150.00
	GKS Teleconference with DEQ discussing case strategy, coordinating efforts and potential litigation assets	0.20	100.00
06/16/2020	DEQ Analyze UCC Search received from Santander's counsel to determine no confidential comments or notes appear on same prior to delivery to Debtor's attorney R. Hirsh	0.20	100.00

David Herzog

Statement No:

Litigation - Causes of Action

		Hours	
	DEQ Long teleconference with N. Tancredi, consultant to Debtor, pressing to be employed for estate to prosecute the 8 items of litigation that we rejected yesterday, explaining the difference in approach to litigation by a trustee in bankruptcy who must minimize the cost of litigation due to no war chest and accelerate the conclusion of litigation to expedite payment to creditors, as opposed to either a well funded litigant or a go-for-broke litigant, concluding that Tancredi should buy the various items of litigation and prosecute them for his own account	0.70	350.00
06/22/2020	DEQ Review email of Debtor's attorney R. Hirsh advising of US Trustee's motion to convert to ch. 7 the ch. 11 case of New City IND and the existence of over \$900,000 in cash and pending adversary complaints	0.10	50.00
	DEQ Investigate Ch 11 case of New City IND and discover US Trustee's motion is based on no MOR filed in fifteen months and lack of payment of \$53,000 of quarterly service charges, as well as \$3.5 M of claims, including \$2.4 M claim of Nissan and taxes of \$450,000, to determine if a cost/benefit analysis justifies intervention in said ch 11 case to save for Herzog as trustee of Helmstetter a 51% shareholder of New City IND, concluding that there was no reasonable chance of any funds falling to the shareholder level and legal expense should not be devoted to the effort	0.60	300.00
	DEQ Review second email from Debtor's attorney R. Hirsh sending the pre trial order for the hearing on the motion to convert the IND ch 11 case of New City IND to ch 7	0.10	50.00
	DEQ Email to Debtor's attorney R. Hirsh asking if New City IND still had the \$900,000 and why the two minority shareholders wanted Helmstetter to oppose the US Trustee's motion to convert to ch 7 instead the non-bankruptcy minority shareholders doing so themselves	0.20	100.00
	DEQ Review message of Debtor's attorney R. Hirsh agreeing that the New City IND Ch 11 debtor will be hard pressed to beat the US Trustee's motion to convert to ch 7 under the facts of the case and dodging my questions of whether the \$900,000 of property of the estate still remains	0.10	50.00
	DEQ Review message of Debtor Attorney R. Hirsh advising that he (A) prefers an adversary proceeding to determine ownership of Helmstetter's Kingdom stock between Helmstetter and the two trusts to which Helmstetter transferred the stock in 2/19 and (B) would go along with an agreed order in the bankruptcy case determining ownership but only if Kingdom also agrees	0.10	50.00
06/26/2020	DEQ Review Tancredi's proposal to sue Nissan North American for causing failure of Indiana dealership and believing that only a corporate cause of action is stated that does not benefit Helmstetter's estate	0.10	50.00
07/10/2020	DEQ Review Security agreement between warranty financier and Helmstetter received from attorney Hirsh for Debtor that Hirsh believes is a loan to Helmstetter and from Helmstetter to New City IND which therefore provides the estate with an opportunity to file a claim in the Indiana ch 11 case of New City	0.30	150.00
	DEQ Review Security agreement between warranty financier and Helmstetter		

David Herzog

Statement No:

Litigation - Causes of Action

		Hours	
	received from attorney Hirsh for Debtor that Hirsh believes is a loan to Helmstetter and from Helmstetter to New City IND which therefore provides the estate with an opportunity to file a claim in the Indiana ch 11 case of New City	0.10	50.00
DEQ	Email to attorney R. Hirsh for Debtor requesting additional documents of purported loan of Helmstetter to New City Indiana dealer and opining that even if Helmstetter was mere guarantor he still holds a claim but has the bar date expired	0.10	50.00
DEQ	Review email of Hirsh opining that there never was a bar date in the ch 11 case of New City Indiana	0.10	50.00
DEQ	Investigate the docket of New city Indiana ch 11 and selected pleadings, discovering a bar date in 2018 in the Notice of Filing Bkry and First Meeting of Creditors	0.60	300.00
DEQ	Email to attorney R. Hirsh for Debtor advising of bar date in ch 11 of New City Indiana and to stop efforts to prepare a proof of claim for the estate based on the warranty financing	0.10	50.00
07/13/2020	DEQ Email to Tancredi advising that security interest of Oceantime on Helmstetter's 51% of stock of New City Chicago deprives Trustee of any hope of recovery from the litigation pertaining to New City Chicago that Tancredi recommended being pursued by him	0.30	150.00
DEQ	Conduct on-line UCC search to confirm that Oceantime did file a UCC-1 for Helmstetter's stock in New City Chicago	0.30	150.00
DEQ	Research correct method of perfecting a UCC security interest in a stock certificate between possession + endorsement or UCC filing, finding both are permitted	0.40	200.00
DEQ	Review promissory note and security agreement between Oceantime LLC as lender and Helmstetter as borrower for \$1,450,000 to start New City Chicago and grant lien on Helmstetter's 51% stock of New City Chicago	0.50	250.00
DEQ	Review and analyze correspondence from attorney R. Hirsh requesting Trustee's consent for Helmstetter to participate in mediation of Nissan adversary in Chapter 11 case of New City in Indiana	0.20	100.00
07/17/2020	DEQ Review email from Debtor, Michael Helmstetter asking Trustee to join with Helmstetter in suing Fiat for the \$440,000 of credits owed to New City Chicago or consent to Helmstetter doing so	0.10	50.00
DEQ	Email to attorney R. Hirsh for Debtor questioning Debtor communicating directly with me rather than through, Hirsh, his lawyer, on Fiat litigation or anything	0.10	50.00
DEQ	Email to Trustee Herzog advising of Helmstetter's email directly to me concerning pursuing litigation against Fiat over \$440,000 of credits	0.10	50.00
07/18/2020	DEQ Review email of Tancredi for Debtor making same request to join litigation against Fiat for \$440,000 of credits	0.10	50.00

David Herzog

Statement No:

Litigation - Causes of Action

			Hours	
	DEQ	Email to Trustee proposing a response to Tancredi for Helmstetter that Trustee will consent to Tancredi suing Fiat for \$440,000 credits by representing Helmstetter but not Trustee, but on condition that any recovery due to Helmstetter is turned over to the Trustee	0.30	150.00
07/21/2020	DEQ	Review Tancredi's email pertaining to Bero's qualifications to prosecute Fiat litigation	0.10	50.00
	DEQ	Review email of Tancredi advising of qualifications of Legalist to provide litigation financing for his intended litigation and the interest of Legalist to provide such financing	0.10	50.00
	DEQ	Email to Tancredi replying to his proposal for litigation financing for Fiat litigation and the other items he wishes the Estate would hire him to pursue, counter-offering by proposing to sell all of those causes of action to him for \$1 Million	0.30	150.00
	DEQ	Teleconference with Trustee Herzog as to terms and conditions on which he would permit Tancredi represent Helmstetter but not the Trustee in the Fiat litigation	0.30	150.00
	DEQ	Review Tancredi email refusing to make an offer to buy the Estate's causes of action that he has pressed to prosecute but renewing that proposal to prosecute the actions	0.10	50.00
	DEQ	Email to Tancredi detailing conditions of Trustee to consent to his prosecution of any actions on behalf of Helmstetter but not the Estate	0.20	100.00
	DEQ	Review proposed pleading of Tancredi seeking more time to plead in Fiat litigation for which he asks the Trustee's consent	0.20	100.00
	DEQ	Email to Tancredi taking no position as to his pleading for more time to plead in the Fiat litigation but reasserting the condition that any recovery for Helmstetter be turned over to the Trustee	0.20	100.00
	DEQ	Teleconference with attorney R. Hirsh reminding him that if Tancredi achieves a recovery for Helmstetter in the Fiat litigation and fails to deliver same to the Trustee, the Trustee will sue all transferees for a return of the funds and revoke Helmstetter's discharge	0.40	200.00
	DEQ	Research status of Fiat v. Santander litigation to determine likelihood of Tancredi ever making a recovery	0.30	150.00
07/22/2020	DEQ	Teleconference with Trustee Herzog as to the best method to handle Tancredi's request to permit him to represent either the (i) estate or (ii) Helmstetter in the Fiat v. Santander litigation and the risks and rewards of same	0.20	100.00
	DEQ	Email to Tancredi withholding consent for him to represent trustee in Fiat v Santander litigation but agreeing he may represent Helmstetter as long as he turns over to the Trustee any recovery of Helmstetter	0.30	150.00
07/23/2020	DEQ	Research status of Santander v New City Chicago case to ascertain that		

David Herzog

Statement No:

Litigation - Causes of Action

			Hours	
		Tancredi filed his motion for time to plead in the wrong case and it should have been filed in this suit	0.30	150.00
	DEQ	Research status of New City Chicago ch. 11 case and determine it was futile and then dismissed	0.30	150.00
07/30/2020	DEQ	Email to Monica O'Brien answering her question by saying that the Trustee was not paying Tancredi to represent either Helmstetter or New City in the interpleader action between Fiat and Santander but Tancredi was willing to work on a contingent fee arrangement	0.20	100.00
	DEQ	Teleconference with Monica O'Brien to advise her to tell the Santander attorney that the trustee is not paying Tancredi to represent New City in the interpleader action between Fiat and Santander and that any recovery for Helmstetter belongs to the Trustee	0.20	100.00
	DEQ	Review docket of Fiat v Santander to determine that Tancredi's motion for time to respond to Santander's summary judgment motion was granted and he has until 8/20 to file a response	0.20	100.00
08/21/2020	DEQ	Review Tancredi's response to Santander's statement of facts in support of its motion for summary judgment in the interpleader action between Fiat and Santander	0.80	400.00
	DEQ	Review Tancredi's response to Santander's motion for summary judgment in the interpleader action between Fiat and Santander et. al, noting the allegations that a conspiracy existed between Fiat and Santander to cause New City Auto to default on the floor-planning financing of Santander and then Santander enforced the default against New City, negating any debt owed to Santander and depriving it of any right to receive the \$440,000 owed by Fiat to New City	0.40	200.00
	DEQ	Analyze Tancredi's statement of facts in opposition to Santander's motion for summary judgment in the interpleader action of Fiat and Santander over the \$440,000 owed by Fiat to New City, noting generalized statements rather than hard facts	0.50	250.00
	DEQ	Comprehensive correspondence to Trustee Herzog analyzing Tancredi's response to Santander's motion for summary judgment in the interpleader action between Fiat and Santander	0.60	300.00
08/27/2020	DEQ	Email to Trustee Herzog advising of status of Nissan Adversary Proceeding against Helmstetter	0.20	100.00
08/31/2020	DEQ	Analyze newly filed amended complaint by Nissan versus Helmstetter to determine whether the subject matter of the amended complaint impacts any causes of action of the estate against Helmstetter or Nissan	0.50	250.00
09/18/2020	DEQ	Analyze Santander reply to Tancredi's opposition to Santander's motion for summary judgment in the Fiat interpleader suit	0.60	300.00
	DEQ	Review Santander response to Tancredi's Rule 56 Statement of Facts in opposition to Santander's motion for summary judgment in the Fiat interpleader suit	0.10	50.00

David Herzog

Statement No:

Litigation - Causes of Action

			Hours	
	DEQ	Review Santander's motion to strike Tancredi's exhibits offered in opposition to Santander's motion for summary judgment in the Fiat Interpleader suit	0.30	150.00
	DEQ	Correspondence to Trustee Herzog advising of the withering attack launched by Santander against Tancredi's tactic of throwing every argument against the wall relating to Santander's motion for summary judgment in the Fiat Interpleader action, by using evidentiary rules to counter Tancredi's arguments, all useful in defending Tancredi's appeal from the Kingdom settlement	0.30	150.00
	DEQ	Review email of Trustee Herzog predicting defeat for Tancredi in the Fiat Interpleader action and resolving not to hire Tancredi to represent the estate in any Helmstetter litigation	0.10	50.00
09/21/2020	GKS	Review and analyze DEQ and DHerzog emails re Tancredi response to Fiat/Santander interpleader	0.20	100.00
10/14/2020	DEQ	Teleconference with Debtor's Litigation attorney Tancredi who advises of the start of settlement negotiations with Santander of the Fiat interpleader and seeking authority to make a demand for the Estate and Helmstetter, agreeing to same	0.30	150.00
	DEQ	Email to Trustee Herzog advising of Tancredi's proposal to settle with Santander regarding the Fiat interpleader suit and divide the proceeds with the Estate, seeking his ratification of same	0.20	100.00
	DEQ	Review responsive email of Trustee Herzog questioning ability of Estate to participate in settlement with Santander of Fiat interpleader and pay compensation to Tancredi	0.10	50.00
	DEQ	Correspondence to Trustee Herzog opining that the Estate can participate in a settlement and compensate Tancredi	0.20	100.00
	DEQ	Conference with Gregory Stern regarding best practices for handling Tancredi's proposal for settling with Santander of the Fiat interpleader	0.30	150.00
10/15/2020	DEQ	Review email chain between attorney D. Devassy for Santander and Debtor's attorney Tancredi, wherein Devassy rejects settlement offer of Tancredi and breaks off negotiations	0.10	50.00
	DEQ	Correspondence advising Trustee Herzog of failure of settlement negotiations between Tancredi and Santander of Fiat interpleader over scope of release to prevent further litigation	0.10	50.00
12/16/2020	DEQ	Review docket and order suspending the Nissan nondischargeability adversary against Helmstetter until Trustee Herzog either commences a 727 complaint against Helmstetter or does not	0.20	100.00
		For Current Services Rendered	27.30	13,645.00
		Total Current Work		13,645.00

David Herzog

Statement No:

Litigation - Causes of Action

Balance Due

\$13,645.00

GREGORY K. STERN, P.C.

53 West Jackson Boulevard
Suite 1442
Chicago, Illinois 60604

(312)-427-1558

David Herzog
77 West Washington Street
Suite 1400
Chicago, IL 60602

Statement Date: December 29, 2020

Statement No. 1

Account No. Helms.Prof

Page: 68

RE: Professionals

Interim Statement

Payments received after 12/29/2020 are not included on this statement.

Fees

			Hours	
11/27/2019	GKS	Reviewing T's email re case and need for attorney representation - Reviewing case docket - Drafting Application to Employ Attorneys, Affidavits and Order	1.00	500.00
	GKS	Update and finalize draft of Application to Employ Attorneys re debtor's assets/liabilities and services needed from attorneys	0.20	100.00
12/04/2019	RDS	Court - Representation at hearing on T's Application to Employ Attorneys and Motion to Extend Time to Object to Discharge	0.60	210.00
02/18/2020	GKS	Drafting Application to Employ Accountants, Affidavit and Order - reviewing accountants website and staffing information relating to valuation services	1.00	500.00
03/03/2020	MCO	Court - Representation at hearing on Application to Employ Accountant.	0.70	332.50
03/05/2020	GKS	Reviewing DEQ email to L West re order approving employment and consultation with valuation partner, LW's reply email to DEQ re same and Responsive email to LW re consultation	0.20	100.00
	DEQ	Analyze order of employment of accountant Lois West and related documents to determine if those documents encompass duties to include valuation of Kingdom	0.30	150.00
03/06/2020	GKS	Reviewing F Jahns CV	0.10	50.00
12/24/2020	GKS	Review, revise and update draft of Time Sheets - 11/27/20 - 12/21/20	2.60	1,300.00
	GKS	Begin draft Attorneys' First Application for Allowance of Interim Compensation, Reimbursement of Costs and Expenses and Authorization to Pay Allowed Administrative Claim	1.70	850.00
12/26/2020	DEQ	Draft narrative for service categories - Kingdom, Litigation, 2004 For Current Services Rendered	0.80 9.20	400.00 4,492.50